(IX)
110

Provincial Services
and local funds
1887-88
Sub: Finance/Budget

WEST BENGAL SECRETARIAT
LIBRARY

INDEX.

	Pages.
Memo. on the Accounts of Bengal	1— 52
Revised Estimates for 1888-89	53— 55

Estimates for 1889-90.

Refunds and drawbacks	56— 59
Assignments and compensations	60— 61
Land Revenue	62— 75
Opium	76— 82
Salt	83— 85
Stamp	86— 90
Excise	91— 96
Provincial Services	97— 99
Customs	100—107
Assessed taxes (Income-tax)	108—111
Forest	112—144
Registration	145—149
Interest	150—152
Interest on other obligations	153—154
General Administration	155—165
Law and Justice (Courts of Law)	166—183
Jail	184—194
Police	195—216
Marine	217—225
Education	226—249
Ecclesiastical	250—252
Medical	253—268
Political	269—270
Scientific and other Minor Departments	271—280
Territorial and Political Pensions	281—282
Civil furlough and absentee allowances	283—284
Superannuation	285—288
Stationery and Printing	289—295
Miscellaneous	296—302
Interest on Railways	303—304
Interest on Irrigation	305—306
Irrigation—Minor works and navigation by Civil Officers ...	307—308
Civil Works by Civil Officers	309—312
State Railways (38) (Provincial), (Revenue)—	
Eastern Bengal State Railway System	313—320
Tirhoot	321—327
Nalhati	328—334
Major irrigation works and minor works and navigation ...	335—372
State Railways (40)—Subsidized Railway Land—	
Tarkessur	373—374
Deoghur	375—376

PAGES.

Bengal and North-Western Railway, Bengal portion only—
Imperial ... ... 377—379

State Railways (41) (Provincial)—Miscellaneous Railway expenditure—
Share of Bengal Public Works Secretariat charges ... 380—381
Civil Buildings, Roads and Services by Public Works Department ... ... 382—480

Construction of Railways (48) (Capital)—
Eastern Bengal State Railway System ... ... 481—494
Tirhoot State Railway and Tirhoot Section—Assam-Behar State Railway ... ... 495—508
Assam-Behar State Railway—Assam-Behar Section ... 509—530
Nalhati State Railway ... ... 531—535

Miscellaneous Railway Expenditure (41)—
Bengal-Assam State Railway Survey, Chittagong-Chandpore Commilla Section ... ... 536—539
Durbhunga-Sitamari Railway Survey (Tirhoot State Railway) ... ... 540—541
Rungpore-Dhubri Railway ... ... 542—545
Kaunia-Dharlla Railway (Provincial) ... ... 546—549
Sakri-Joynuggur Railway Survey (Tirhoot State Railway) ... ... 550—551
Western Bengal Railway Survey ... ... 552—554
Ranaghat-Bhugwangola Railway (47) ... ... 555—556
Incorporated Local Funds Estimates ... ... 557—576
Orders of the Government of India on budgets ... 577—581
General Financial Resolution ... ... 582—598
Excluded Local Funds Estimates ... ... 599—623
Civil Estimates 624

R. D. R.—Reg. No. 3398J—12—3-12-89.

MEMORANDUM

OF

THE ACCOUNTS OF THE LOWER PROVINCES, BENGAL,

FOR

1886-87 and 1887-88.

The object of this report has been explained in previous years. It deals with the accounts of 1886-87 and 1887-88, and has been prepared in conformity with the plan followed in previous reports. The detailed comparison given in previous reports cannot now be shown, owing to the revision of the Provincial contract in the latter of the two years under review. The revision, however, only affects the distribution of the receipts and charges between Imperial, Provincial and Local and not the total actuals of Major heads. The comparison between the abstract accounts of the two years given below, therefore, exhibits a close agreement in the totals, except under sections G and H relating to Provincial Railways, the receipts and charges of which have greatly increased owing to the provincialisation of the Eastern Bengal Railway:—

	Receipts.				Outgoings.			
	1886-87.	F. R. A.	1887-88.	F. R. A.	1886-87.	F. R. A.	1887-88.	F. R. A.
Revenue and Expenditure Accounts.	R		R		R		R	
A. Principal heads of Revenue	16,05,05,881	5	15,94,56,001	5	3,44,64,353	7	3,14,26,823	7
B. Interest	7,96,435	5	11,11,298	5	1,20,807	7	1,21,776	7
C. Post Office, Telegraph, and Mint	13,697	54 & 56	16,059	54 & 56	3,44,476	55 & 56	3,57,389	55 & 56
D. Civil Administration	39,40,666	5	42,24,049	5	2,26,30,447	7	2,27,59,584	7
E. Miscellaneous	13,72,862	5	15,71,377	5	47,04,782	7	47,09,667	7
F. Famine	...	...	...	...	...	...	...	...
G. Construction of Railways	...	...	...	...	3,362	9	—1,849	9
H. Railways	52,71,606	16	1,12,73 485	16	52,66,630	17	90,84,900	17
J. Irrigation	22,38,955	16 & 18	20,67,899	16 & 18	42,97,306	17 & 19	53,37,480	17 & 19
K. Buildings and Roads	8,89,401	16 & 18	8,57,332	16 & 18	76,81,634	17 & 19	64,48,801	17 & 19
M. Provincial and Local Surplus	...	...	...	...	5,24,881	17 & 19	13,54,926	17 & 19
Adjusting Heads	...	...	...	...	...	...	...	...
a. Provincial from Local	16,104	...	...	...	...	...	...	...
b. Local from Provincial	1,99,462	...	2,61,063	...	...	...	...	...
c. Provincial to Local	...	...	...	...	1,99,462	...	2,61,063	...
d. Local to Provincial	...	...	...	..	16,104	...	...	...
TOTAL	17,52,45,069	...	18,08,38,563	...	8,02,54,244	...	8,18,60,560	...
O. Permanent Debt	8,588	197	10,975	197	2,962	197	5,200	197
P. Unfunded Debt	13,05,888	200	14,33,653	201	25,29,142	200	13,49,607	201
Q. Deposits and Advances	4,49,71,315	201 & 204	4,63,73,280	202, 205 208, 209 & 211	4,33,17,696	201 & 204	4,47,52,444	202, 205, 208, 209 & 211
R. Loans from Government	6,99,816	...	8,99,754	...	32,37,536	...	30,60,838	...
T. Remittances	17,15,11,276	...	17,90,87,150	...	26,39,69,428	...	28,04,24,191	...
Public Works figures not on Civil Books	13,32,595	...	1,17,96,739	...	...	...	1,34,15,961	—
V. Cash Balance on the first day of year of account	2,24,79,380	...	2,42,42,919	...	...	...	...	—
Cash Balance on the last day of year of account	...	...	...	...	2,42,42,919	...	1,98,14,232	..
TOTAL	24,23,08,858	...	26,38,44,470	...	33,72,99,683	...	36,28,22,473	...
GRAND TOTAL	41,75,53,927	...	44,46,83,033	...	41,75,53,927	...	44,46,83,033	..

Section A.—Principal Heads of Revenue.

	1886-87.	1887-88.	Difference.
	R	R	R
Receipts . . .	16,05,05,881	15,94,56,002	—10,49,879

2. The following comparative table shows the figures by major heads, of which the above difference is the net result :—

Principal Heads of Revenue.	F. R. A.	1886-87.				F. R. A.	1887-88.			
		Imperial.	Provincial.	Local.	TOTAL.		Imperial	Provincial.	Local.	TOTAL.
		R	R	R	R		R	R	R	R
I.—Land Revenue .	27	2,56,64,785	1,31,10,080	...	3,87,74,865	27	2,84,53,081	95,48,010	...	3,80,01,091
II.—Opium .	30	6,21,24,044	...	...	6,21,24,044	30	6,10,06,884	...	...	6,10,06,884
III.—Salt .	31	1,94,85,100	1,02,120	...	1,95,87,220	31	1,85,30,951	78,207	...	1,86,09,158
IV.—Stamps .	34	67,31,589	67,31,589	...	1,34,63,178	34	34,54,009	1,03,62,028	...	1,38,16,037
V.—Excise .	35	50,62,913	50,62,913	...	1,01,25,826	35	81,49,309	27,16,436	...	1,08,65,745
VI.—Provincial Rates .	36	...	39,95,253	40,40,879	80,36,132	36	...	42,36,538	38,22,098	80,58,636
VII.—Customs .	37	30,86,206	68,810	...	31,55,016	37	36,23,305	59,584	...	36,82,889
VIII.—Assessed Taxes .	39	27,80,733	7,66,798	...	35,47,531	39	18,69,971	18,69,971	...	37,39,942
IX.—Forest .	40	3,26,817	3,26,817	...	6,53,634	40	3,28,897	3,28,897	...	6,57,794
X.—Registration .	42	5,19,218	5,19,217	...	10,38,435	42	5,08,913	5,08,913	...	10,17,826
TOTAL .		12,57,81,405	3,06,83,597	40,40,879	16,05,05,881		12,59,25,320	2,97,08,584	38,22,098	15,94,56,002

The difference under each head has been :—

Land Revenue . .	− 7,73,774	Provincial Rates . .	+ 22,504
Opium	− 11,17,160	Customs . . .	+ 5,27,873
Salt	− 9,78,062	Assessed Taxes . .	+ 1,92,411
Stamps	+ 3,52,859	Forest . . .	+ 4,160
Excise	+ 7,39,919	Registration . .	− 20,609

These figures show that there are decreases under Land Revenue, Opium, Salt and Registration, and increases under Stamps, Excise, Provincial Rates, Customs, Assessed Taxes and Forest. The differences are explained under their respective heads.

I.—Land Revenue.

3. The receipts under this head from 1883-84 to 1887-88 are compared below (F. R. A., 1886-87, page 27, 1887-88, page 27) :—

	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	Difference between 1886-87 and 1887-88.
	R	R	R	R	R	R
1. Fixed Collections . .	3,46,11,191	3,38,91,939	3,51,77,286	3,48,88,135	3,45,38,032	—3,50,103
2. Collections from Government estates . .	27,94,246	30,14,203	29,12,430	28,11,629	25,99,789	—2,11,840
3. Other Collections . .	4,31,058	4,30,846	4,72,028	10,75,101	8,63,270	—2,11,831
4. Record-room Receipts .	82,223	83,261	...	...	...	...
TOTAL .	3,79,18,718	3,74,20,249	3,85,61,744	3,87,74,865	3,80,01,091	—7,73,774

The decrease under the first and second heads is owing to the fact that larger recoveries of arrears were effected in 1886-87, and special efforts were made to collect all demands within the year in accordance with Government of India Financial Department No. 4689, dated 14th December 1886. The decrease under the third head is due to the sale in 1886-87 of lands belonging to the Lottery Committee at Calcutta and to larger sales of timber in Government estates.

4. The distribution of Land Revenue between Imperial and Provincial is as follows :—

	R
Gross Land Revenue	3,80,01,091
Deduct—Receipts on account of "10 per cent. on Collections" which is wholly Provincial	3,83,896
NET .	3,76,17,195

The division of the amount proportionately at 25 per cent. gives :—

	R
Imperial	2,82,12,896
Provincial	94,04,299

The items modifying the above distribution are :—

SPECIAL TRANSFERS.

	R	R
Provincial to Imperial.		
Adjustment of Land Revenue under the new Contract (F. D. Order No. 390, dated 26th January 1888 and No. 2381, dated 11th May 1887)	6,90,000	6,90,000
Imperial to Provincial.		
For Orrisa Coast Canal (Government of India F. D. Order No. 3474, dated 30th June 1887)	3,10,000	
„ Inter-Provincial adjustment (*vide* Comptroller General's letter No. 666, dated 16th July 1888)	85,430	
„ Two Custom House Appraisers (Government of India F. D. Order No. 5906, dated 4th November 1887) . . .	6,549	
„ Conservation of Ancient Monuments (Government of India F. D. Order No. 3118, dated 13th June 1887) . . .	1,000	
„ Copying-fees realised in cash credited to Imperial Revenues without authority by reducing Provincial share in 1885-86 (Government of Bengal No. 599, dated 10th February 1888)	5,836	
„ Additional grant to meet the expenses of the Eastern Bengal Railway Police which has been provincialised—(Government of India F. D. No. 5837, dated 24th October 1888)	41,000	4,49,815
Net deduction from Provincial share		2,40,185
Provincial share of Land Revenue=94,04,299+3,83,896—2,40,185=	95,48,010	
Imperial share=2,82,12,896+2,40,185=	2,84,53,081	

II.—Opium.

	1886-87.	1887-88.	Difference.
	R	R	R
Receipts . . .	6,21,24,044	6,10,06,884	—11,17,160

5. The following figures compare the statistics of provision opium from 1882-83 to 1887-88 (F. R. A. 1886-87, page 30 ; 1887-88, page 30) :—

Year.	Chests sold.	Average price.	Produce.	Added to stock.	Chests in stock on 31st March.
		R	R		
1882-83 . .	56,400	1,222	6,89,04,559	54,039	52,681
1883-84 . .	54,400	1,250	6,80,37,087	38,214	36,495
1884-85 . .	46,698	1,296	6,05,20,295	65,993	55,790
1885-86 . .	50,994	1,234	6,29,60,140	64,931	69,727
1886-87 . .	54,750	1,123	6,14,69,785	64,500	79,455
1887-88 . .	57,000	1,059	6,03,79,675	57,500	79,955

The comparison of the receipts for the last two years is shown below :—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Sale of Provision Opium . .	6,14,69,785	6,03,79,675	—10,90,110
2. Cost price of Excise Opium . .	5,51,837	5,66,810	+14,973
3. Miscellaneous	1,02,422	60,399	—42,023
TOTAL .	6,21,24,044	6,10,06,884	—11,17,160

The sale of provision opium in 1887-88 is larger than that of 1886-87 by 2,250 chests, but the receipts are less owing to the fact that the average price of opium sold in 1886-87 was R1,123 per chest; whereas in 1887-88 it was R1,059. The increase under Excise Opium is due to larger sales from the Treasuries and the decrease under Miscellaneous is on account of larger recoveries of advances to cultivators in 1886-87.

The average prices per chest of the monthly sales of the two years are:—

	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	Jany.	Feby.	March.
	R	R	R	R	R	R	R	R	R	R	R	R
1886-87 .	1,180	1,195	1,169	1,137	1,108	1,107	1,144	1,107	1,077	1,087	1,069	1,098
1887-88 .	1,079	1,083	1,068	1,073	1,055	1,029	1,044	1,066	1,057	1,047	1,067	1,042

The figures in thousands of rupees for the last five years are:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
69,083	61,397	63,564	62,124	61,007

III.—Salt.

	1886-87.	1887-88.	Difference.
6. *Receipts*—	R	R	R
Imperial . : .	1,94,85,100	1,85,30,951	—9,54,149
Provincial . . .	1,02,120	78,207	—23,913
TOTAL .	1,95,87,220	1,86,09,158	—9,78,062

(F. R. A., 1886-87, page 31; 1887-88, page 31.)

The details are compared below:—

	1886-87.	1887-88.	Difference.
Imperial—	R	R	R
Customs duty on Salt . .	1,94,85,100	1,85,30,950	—9,54,150
Provincial—			
Rent of Warehouses . .	68,445	45,726	—22,719
Fines and Forfeitures . .	61	15	—46
Miscellaneous	33,614	32,467	—1,147
TOTAL .	1,95,87,220	1,86,09,158	—9,78,062

The decrease under Customs duty on salt is due to short clearance of salt from bond in 1887-88, and that under warehouse rent is due to reduction of rent from 1st April 1887 from R5 to R3 per 100 maunds, which has not had the expected influence of attracting larger quantities of salt to the warehouse. The other heads do not call for any remarks.

The figures in thousands of rupees for the last five years are quoted below:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
1,82,98	2,03,27	1,91,00	1,95,87	1,86,09

IV.—Stamps.

	1886-87.	1887-88.	Difference.
	R	R	R
7. Receipts . . .	1,34,63,178	1,38,16,037	+3,52,859

(F. R. A., 1886-87, page 34, and 1887-88, page 34.)

The details are compared below :—

	1886-87. R	1887-88. R	Difference. R
1. Sale of General Stamps . .	33,42,790	34,02,525	+59,735
2. Sale of Court-fee Stamps .	98,15,147	1,00,79,251	+2,64,104
3. Sale of plain paper for use with Court-fee Stamps . . .	1,77,023	1,85,531	+8,508
4. Duty on impressing documents	94,641	1,16,356	+21,715
5. Fines and Penalties . .	29,311	29,425	+114
6. Miscellaneous . . .	4,266	2,949	—1,317
TOTAL .	1,34,63,178	1,38,16,037	3,52,859

The increase under heads 1, 2, and 3 is due to the ordinary expansion of revenue and to increased litigation, and that under head 4 to a large special receipt on probate of a will at Monghyr. The heads 5 and 6 do not call for any remarks.

The last five years' figures in thousands of rupees are given below :—

1883-84. R	1884-85. R	1885-86. R	1886-87. R	1887-88. R
1,25,77	1,29,91	1,32,58	1,34,63	1,38,16

V.—Excise.

	1886-87. R	1887-88. R	Difference. R
8. Receipts . . .	1,01,25,826	1,08,65,745	+7,39,919

(F. R. A., 1886-87, page 35 ; 1887-88, page 35.)

The details are :—

	1886-87. R	1887-88. R	Difference. R
1. License and Distillery fees . .	85,46,864	92,50,893	+7,04,029
2. Sale proceeds of Excise Opium .	15,69,831	16,08,275	+38,444
3. Fines and Miscellaneous . . .	9,131	6,577	—2,554
TOTAL .	1,01,25,826	1,08,65,745	7,39,919

The increase is due to the steady expansion of Excise Revenue which exceeds the receipts for the last five years as shown below in thousands of rupees :—

1883-84. R	1884-85. R	1885-86. R	1886-87. R	1887-88. R
1,04,25	1,00,52	95,84	1,01,26	1,08,66

VI.—Provincial Rates.

	1886-87. R	1887-88. R	Difference. R
9. *Receipts*—			
Provincial . . .	39,95,253	42,36,538	+2,41,285
Local	40,40,879	38,22,098	—2,18,781
TOTAL .	80,36,132	80,58,636	+22,504

(F. R. A., 1886-87, page 36 ; 1887-88, page 36.).

The details are compared below :—

	1886-87.	1887-88.	Difference.
Provincial—	R	R	R
Public Works Cess .	38,59,371	38,19,860	−39,511
Proportionate cost of collecting Road cess .	35,688	3,13,524	+2,77,836
General management of wards and attached estates . . .	1,00,193	1,03,154	+2,961
Local—			
Road-cess . . .	40,40,880	38,22,098	−2,18,782
TOTAL .	80,36,132	80,58,636	+22,504

The decrease under Public Works Cess is nominal, being due to the fact that arge recoveries on account of arrears were effected in 1886-87. On the introduction of the Local Self-Government Act, road-cess collections *minus* proportionate cost are being paid to the District Board, hence the opening of the second head in 1886-87. The increase under this head and decrease under the fourth is attributable to the extension of the Act to 22 new districts in 1887-88.

The collections since 1883-84 in thousands of rupees are :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
77,96	76,69	79,08	80,36	80,59

VII.—Customs.

	1886-87.	1887-88.	Difference.
10. *Receipts—*	R	R	R
Imperial . . .	30,86,206	36,23,305	+5,37,099
Provincial . .	68,810	59,584	− 9,226
TOTAL .	31,55,016	36,82,889	5,27,873

The details of the increase of R5,27,873 are shown below :—

(F. R. A., 1886 87, page 37 ; 1887-88, page 37.)

	1886-87.	1887-88.	Difference.
Imperial—	R	R	R
Sea Customs—Imports . . .	15,05,766	14,86,057	− 19,709
Exports . . .	15,80,440	21,37,248	+ 5,56,808
Provincial—			
Sea Customs—Miscellaneous . .	66,756	58,206	− 8,550
Warehouse and Wharf Rents . .	1,718	1,378	− 340
Miscellaneous	336	...	− 336
TOTAL .	31,55,016	36,82,889	+ 5,27,873

The decrease in Import duty, which is due to a falling off in revenue on imports of wine and spirits, would have been larger still, but for the introduction of the Act levying duty on mineral oil which almost counterbalances the loss. The increase under Exports is entirely attributable to larger export of rice, but the decrease of Provincial receipts is due to larger receipts in 1886-87 on account of demurrage.

The figures in thousands of rupees are as follow :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
15,18	14,96	15,33	35,48	36,82

VIII.—Assessed Taxes.

11. *Receipts*—	1886-87. R	1887-88. R	Difference. R
License Tax	12,783	...	− 12,783
Income Tax	35,34,748	37,39,942	+ 2,05,194
TOTAL	35,47,531	37,39,942	+ 1,92,411

(F. R. A., 1886-87, page 39; 1887-88, page 39.)

The receipts under this head have considerably increased chiefly under realisations of tax on debentures of Local authorities and Companies and under Ordinary Collections.

The receipts for five years in thousands of rupees are :—

1883-84. R	1884-85. R	1885-86. R	1886-87. R	1887-88. R
15,18	14,96	15,33	35,48	37,39

IX.—Forests.

	1886-87. R	1887-88. R	Difference. R
12. Receipts	6,53,634	6,57,794	−4,160

(F. R. A., 1886-87, page 40; 1887-88, page 40).

The details of the receipts which are equally divided between Imperial and Provincial are as follow :—

	1886-87. R	1887-88. R	Difference. R
Timber removed by Government Agency	1,07,485	84,429	− 23,056
Timber removed otherwise	5,14,737	5,40,588	+ 25,851
Drifts and Waifs	4,653	9,344	+ 4,691
Revenue from forests not managed by Government	19	...	− 19
Miscellaneous	26,740	23,433	− 3,307
TOTAL	6,53,634	6,57,794	+ 4,160

The receipts under this head show slight improvement and do not call for any remarks.

The receipts since 1883-84 in thousands of rupees are shown below :—

1883-84. R	1884-85. R	1885-86. R	1886-87. R	1887-88. R
6,94	5,71	5,97	6,54	6,58

X.—Registration.

	1886-87. R	1887-88. R	Difference. R
13. Receipts	10,38,435	10,17,825	− 20,610

(F. R. A., 1886-87, page 42; 1887-88, page 42).

The receipts are divided between Imperial and Provincial in equal shares.

The details are compared below :—

	1886-87. R	1887-88. R	Difference. R
1. Fees for registering documents	9,61,983	9,59,093	− 2,890
2. Fees for copies	26,205	22,495	− 3,710
3. Miscellaneous	50,247	36,237	− 14,010
TOTAL	10,38,435	10,17,825	− 20,610

The receipts under heads 1 and 2 have slightly declined. The larger decrease under head 3 is due to larger realisations in 1886-87 on account of extra fees and fines.

The following figures compare the receipts for five years in thousands of rupees :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
9,83	10,82	10,93	10,38	10,18

Section A.—Direct Demands on the Revenue.

	1886-87.	1887-88.	Difference.
	R	R	R
14. Expenditure	3,44,64,352	3,14,26,821	—30,37,531

	1886-87.				F. R. A.	1887-88.				F. R. A.
	Imperial.	Provincial.	Local.	TOTAL.		Imperial.	Provincial.	Local.	TOTAL.	
	R	R	R	R		R	R	R	R	
1. Refunds . . .	4,07,353	1,20,319	9,621	5,37,293	25	4,25,632	1,56,096	16,212	5,97,940	...
2. Assignments and Compensations . .	1,64,976	1,44,627	...	3,09,603	26	1,12,330	1,88,565	...	3,00,895	...
3. Land Revenue . .	1,66,377	33,55,049	...	35,21,426	28	...	34,05,966	...	34,05,966	...
4. Opium . . .	2,72,26,485	...	...	2,72,26,485	31	2,41,94,454	...	...	2,41,94,454	...
5. Salt	217	11,005	...	11,222	32	..	12,368	...	12,368	...
6. Stamps . . .	2,42,576	2,42,576	...	4,85,152	34	1,21,405	3,64,216	...	4,85,621	...
7. Excise . . .	1,88,904	1,88,903	...	3,77,807	35	3,19,886	1,06,629	...	4,26,515	...
8. Provincial Rates . .	...	37,772	1,88,382	2,26,154	36	...	3,47,213	5,621	3,52,834	...
9. Customs . . .	...	5,13,707	...	5,13,707	38	...	5,30,638	...	5,30,638	...
10. Assessed Taxes . .	2,26,567	43,780	...	2,70,347	39	75,706	75,705	...	1,51,411	...
11. Forest . . .	2,11,391	2,11,390	...	4,22,781	40	1,94,859	1,94,858	...	3,89,717	..
12. Registration . .	2,81,187	2,81,188	...	5,62,375	42	2,89,231	2,89,231	...	5,78,462	...
TOTAL .	2,91,16,033	51,50,316	1,98,003	3,44,64,352	...	2,57,33,503	56,71,485	21,833	3,14,26,821	...

The difference under each head has been :—

1. Refunds . . .	+ 60,647	7. Excise . . .	+ 48,708
2. Assignments and Compensations . .	— 8,708	8. Provincial Rates .	+ 1,26,680
3. Land Revenue . .	— 1,15,460	9. Customs . . .	+ 16,931
4. Opium . . .	—30,32,031	10. Assessed Taxes .	—1,18,936
5. Salt	+ 1,146	11. Forest . . .	— 33,064
6. Stamp . . .	+ 469	12. Registration . .	+ 16,087

These differences are explained in detail under their respective heads.

1.—Refunds and Drawbacks.

	1886-87.	1887-88.	Difference.
	R	R	R
15. *Expenditure*—			
(*a*) Imperial . .	4,07,353	4,25,632	+ 18,279
(*b*) Provincial . .	1,20,319	1,56,096	+ 35,777
(*c*) Local . . .	9,621	16,212	+ 6,591
TOTAL .	5,37,293	5,97,940	60,647

The charges under this head are of a fluctuating nature, hence the causes affecting them can with difficulty be traced.

(F. R. A., 1886-87, page 25; 1887-88, page 25.)

The following figures show the distribution of refunds for two years by major heads in thousands of rupees :—

	1886-87.	1887-88.		1886-87.	1887-88.
1. Land Revenue .	36	44	7. Opium . .	1	1
2. Stamps . .	1,26	1,30	8. Salt . . .	2,05	2,02
3. Excise . .	18	9	9. Customs . .	82	1,26
4. Provincial Rates .	16	21	10. Drawbacks . .	2	1
5. Local Rates .	10	16	11. Registration .	3	4
6. Assessed Taxes .	38	42	12. Forest . .	...	1
			TOTAL .	5,37	5,97

The expenditure for the last five years in thousands of rupees has been :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
6,40	6,75	5,71	5,37	5,97

2.—Assignments and Compensations.

	1886-87.	1887-88.	Difference.
	R	R	R
16. Expenditure . . .	3,09,603	3,00,895	—8,708

(F. R. A., 1886-87, page 26; 1887-88, page 26.)

The details are compared below :—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Sayer compensation .	41,976	34,858	—7,118
2. Salt compensation .	20,000	20,000	..
3. Opium compensation .	3,000	3,000	...
4. Miscellaneous . .	1,00,000	54,472	—45,528
5. Malikana . . .	1,44,627	1,88,565	+43,938
TOTAL .	3,09,603	3,00,895	—8,708

The decrease under head 4 is nominal, and is due to the fact that the Bhutan subsidy for 1885-86 and 1886-87 was paid in the latter year. The increase under head 5 is chiefly due to payment of arrears in Monghyr, Backergunge, and Durbhanga.

The expenditure in thousands of rupees for the last five years has been :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
1,10	1,28	62	3,10	3,01

3.—Land Revenue.

	1886-87.	1887-88.	Difference.
	R	R	R
17. Expenditure—			
Imperial . . .	1,66,378	...	—1,66,378
Provincial . . .	33,55,048	34,05,966	+50,918
TOTAL .	35,21,426	34,05,966	—1,15,460

(F. R. A., 1886-87, page 28; 1887-88, page 28.)

The charges are distributed under the following minor heads :—

	1886-87.	1887-88.
	R	R
Imperial—		
1. Revenue Surveys	1,27,199	...
2. Land Settlement Charges . . .	39,179	...
TOTAL IMPERIAL .	1,66,378	...
Provincial—		
3. Charges for District Administration .	28,79,568	28,37,134
4. Charges for the management of Government Estates	3,22,353	3,35,277
5. Revenue Surveys	60,488	94,996
6. Land Settlement Charges . . .	18,631	49,377
7. Land Records and Agriculture . .	74,008	89,182
TOTAL PROVINCIAL .	33,55,048	34,05,966

The Survey charges have become wholly Provincial in 1887-88. The charges for this year are less under this head, as a portion has been taken under Forest charges. The decrease under head 3 is due to compensation for land taken up for public offices in Chittagong paid in 1886-87, and to larger payments for law charges and salaries of officers in that year. The increase under head 4 is attributable to larger outlay on public improvements in Government estates. Government having sanctioned increased outlay, the charges under head 6 have considerably risen this year.

The high figure under head 7 is accounted for by the fact that additional officers were appointed under the Director of Agriculture, and larger expenditure was incurred for travelling allowances and contingencies.

The figures in thousands of rupees for the last five years are compared below :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
34,68	34,06	35,17	35,21	34,06

4—Opium.

	1886-87.	1887-88.	Difference.
	R	R	R
18. Expenditure	2,72,26,485	2,41,94,454	—30,32,031

(F. R. A., 1886-87, page 31 ; 1887-88, page 31.)

The following comparative table shows the charges under each minor head for the last five years :—

Year.	Number of Chests.			Payments to cultivators and manufacturers.	Average per chest.	Establishment.	Other charges.	Total charges.
	Provision.	Excise.	Total.					
				R	R	R	R	R
1883-84 . .	38,214	4,318	42,532	1,72,17,823	372	8,83,187	4 09,227	1,85,10,237
1884-85 . .	65,993	7 008	73,001	2,82,77,036	405	8,88,366	4,30,831	2,95,96,233
1885-86 . .	64,931	5,144	70,075	2,91,48,822	387	8,77,771	4,47,702	3,04,74,295
1886-87 . .	69,705	3,295	73,000	2 59,31,324	355	8,78,367	4,16,794	2,72,26,485
1887-88 . .	57,500	4,034	61,534	2,29,05,496	372	9,06,568	3,82,390	2,41,94,454

The figures for the last five years in thousands of rupees are :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
1,85,10	2,95,96	3,04,74	2,72,26	2,41,94

5.—Salt.

	1886-87.	1887-88.	Difference.
	R	R	R
19. Expenditure	11,222	12,368	+1,146

(F. R. A., 1886-87, page 32 ; 1887-88, page 32.)

The details are :—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Imperial Preventive Establishment	217	...	— 217
2. Provincial Establishment . .	11,005	12,368	+1,363
Total .	11,222	12,368	+1,146

The figures for the last five years in thousands of rupees are :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
41	39	37	11	12

6.—Stamps.

	1886-87.	1887-88.	Difference.
	R	R	R
20. Expenditure	4,85,151	4,85,621	+470

(F. R. A., 1886-87, page 34; 1887-88, page 34.)

The details are :—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Superintendence . . .	71,233	73,111	+1,878
2. Charges for the sale of General Stamps	83,750	82,943	— 807
3. Charges for the sale of Court-fee Stamps	1,28,913	1,31,833	+2,920
4. Discount on plain paper . .	10,984	11,458	+ 474
5. Stamp paper supplied from Central Stores	1,90,271	1,86,276	—3,995
TOTAL .	4,85,151	4,85,621	+ 470

There being larger sales of Court-fee stamps in 1887-88, the discount paid on them was necessarily higher; the short supplies from Central Stores, however, made up for the excess charge under discount and the total charges for the last two years are nearly equal.

The figures for five years in thousands of rupees are :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
4,41	4,67	4,92	4,85	4,86

7.—Excise.

	1886-87.	1887-88.	Difference.
	R	R	R
21. Expenditure	3,77,807	4,26,621	+48,814

(F. R. A., 1886-87, page 35; 1887-88, page 35.)

In twenty districts of Bengal the offices of Income Tax Assessor and Excise Inspector have been amalgamated and charged to Excise during 1887-88. A moiety only of the pay and allowances of these officers was taken to this head in 1886-87; hence the increase.

The figures for the last five years in thousands of rupees are :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
4,41	4,67	4,92	4,85	4,27

8.—Provincial Rates.

	1886-87.	1887-88.	Difference.
	R	R	R
22. Expenditure	2,26,154	3,52,834	+1,26,680

(F. R. A., 1886-87, page 36; 1887-88, page 36.)

The details are :—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Collection of Public Work Cess .	37,772	3,47,213	+3,09,441
2. Collection of Road Cess . .	1,88,382	5,621	—1,82,761
TOTAL .	2,26,154	3,52,834	1,26,680

The large increase under head (1) is due partly to the transfer to it of the major portion of the charges which appeared under head (2) owing to the extension of the Local Self-Government Act to twenty-two new districts, and partly to the expenditure incurred in re-valuation work. Head (2) will now show only the cost of collection from four districts—Darjeeling, Hazaribagh, Lohardugga, and Manbhoom.

The charges for the last five years in thousands of rupees are :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
2,69	2,34	2,07	2,27	3,53

9.—Customs.

	1886-87.	1887-88.	Difference.
	R	R	R
23. Expenditure . .	5,13,707	5,30,638	+16,931

The details are :—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Calcutta . .	4,73,427	4,89,646	+16,219
2. Balasore . .	8,376	8,433	+57
3. Chittagong . .	22,296	22,968	+672
4. Cuttack . .	7,123	7,301	+178
5. Dacca . .	806	698	—108
6. Pooree . .	1,679	1,592	—87
TOTAL .	5,13,707	5,30,638	16,931

(F. R. A., 1886-87, page 38; 1887-88, page 38.)

The increase in Calcutta is due to the adjustment under "9—Customs" of the rent, rates and taxes of the customs buildings which were hitherto adjusted under "32—Miscellaneous," and to the pay of two appraisers entertained for six months of 1887-88.

The charges for the last five years in thousands of rupees are given below :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
4,86	4,98	4,90	5,14	5,31

10.—Assessed Taxes.

	1886-87.	1887-88.	Difference.
	R	R	R
24. Expenditure . . .	2,70,347	1,51,411	—1,18,936

(F. R. A., 1886-87, page 39; 1887-88, page 39.)

The decrease is due to reductions made during 1887-88 on revision of establishments.

The figures for the last five years in thousands of rupees are :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
97	94	90	270	151

11.—Forests.

	1886-87.	1887-88.	Difference.
	R	R	R
25. Expenditure	4,22,781	3,89,717	—33,064

The details are :—

1. Conservancy establishment	1,92,710	1,73,081	—19,629
2. Establishment . .	2,30,071	2,16,636	—13,435
TOTAL .	4,22,781	3,89,717	33,064

(F. R. A., 1886-87, page 40; 1887-88, page 40.)

The decrease is due to larger expenditure during 1886-87 for the removal of timber by Government agency, and for the purchase of livestock, tools and plant, and to the return of senior officers from furlough.

The figures for the last five years in thousands of rupees are :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
3,88	4,11	3,70	4,23	3,90

12.—Registration.

	1886-87.	1887-88.	Difference.
	R	R	R
26. Expenditure . . .	5,62,375	5,78,462	+16,087

(F. R. A., 1886-87, page 42; 1887-88, page 42.)

The charges are sub-divided thus :—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Superintendence . .	60,770	66,381	+5,611
2. District charges . .	5,01,605	5,12,081	+10,476
TOTAL .	5,62,375	5,78,462	+16,087

The increase under the first head is due to the return of the Inspector-General from furlough, and that under the second head to larger expenditure on account of commission to Sub-Registrars and ex-officio Registrars.

The charges for the last five years in thousands of rupees are compared below :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
5,58	5,93	6,01	5.62	5,78

Section B.—Interest.

XXII.—Interest.

	1886-87.	1887-88.	Difference.
	R	R	R
27. *Receipts*—			
Imperial	6,52,608	9,93,813	+3,41,205
Provincial	82,640	67,093	—15,547
Local	61,187	50,392	—10,795
TOTAL .	7,96,435	11,11,298	+3 14,863

(F. R. A., 1886-87, page 47; 1887-88, page 47.)

The minor heads are compared below :—

	1886-87. R	1887-88. R	Difference. R
Imperial—			
1. Interest on loans to Municipalities and other public bodies	6,15,975	9,68,533	+3,52,558
2. On advances and loans to Native States or private individuals . . .	33,548	24,211	−9,337
3. On arrears of revenue .	7	...	−7
4. Miscellaneous . . .	3,078	1,069	−2,009
TOTAL .	6,52,608	9,93,813	+3,41,205
Provincial—			
Interest on Government securities	14,062	14,087	+25
Miscellaneous . . .	68,578	53,006	−15,572
TOTAL .	82,640	67,093	−15,547
Local—			
Miscellaneous. . . .	61,187	50,392	−10,795
GRAND TOTAL .	7,96,435	11,11,298	+3,14,863

The increase under head (1) is due to the recovery in 1887-88 of interest due from the Port Commissioners on account of Kidderpore Dock Loans since 1884-85. The decline in the receipts under head (2) is attributable to larger recoveries during 1886-87, of interest on Dankuni drainage advances and advances to cultivators. In 1886-87 larger recoveries of interest on arrear collections of Road and Public Works Cess were also effected. This fact accounts for the decrease in 1887-88 under Local and Provincial Miscellaneous heads.

The receipts for five years in thousands of rupees are compared below :—

1883-84. R	1884-85. R	1885-86. R	1886-87. R	1887-88. R
8,25	7,37	8,75	7,96	11,11

	1886-87. R	1887-88. R	Difference. R
28 Expenditure	1,20,807	1,21,777	+970

The details are :—

13. Interest on Ordinary Debt—			
Government of India Stock Notes	6,000	6,577	+577
Commission on Stock Notes . . .	36	37	+1
14. Interest on other Obligations—			
On Presidency Savings Bank deposits . .	97,911	97,884	−27
„ District Savings Bank deposits . .	...	3,033	+3,033
„ State Railway Provident Institute .	9,895	11,565	+1,670
„ Land Revenue Collections refunded .	956	12	−944
„ Compensation for land taken up for public purposes . .	529	601	+72
„ Law Charges . .	3,707	379	−3,328
„ Miscellaneous Accounts . . .	1,773	1,689	−84
TOTAL .	1,20,807	1,21,777	+970

The charges on account of interest on District Savings Bank deposits have been incurred in Chittagong where, on account of embezzlement of deposit money and consequent confusion of accounts, the transfer of the Chittagong balances to Postal Savings Bank could not be effected. The other heads do not call for any remarks.

Section C.—Post Office, Telegraph, &c.

	1886-87.	1887-88.	Difference.
	R	R	R
29. Receipts	13,697	16,059	+2,362
Expenditure. . . .	3,44,476	3,57,389	+12,913

The receipts comprise the following heads :—

XIII.—Post Office (Local) . . .	12,634	14,896
XIV.—Telegraph (Provincial) . . .	1,063	1,163
TOTAL .	13,697	16,059
30. Expenditure—		
15.—Post Office (Local)	3,43,613	3,56,474
16.—Telegraph (Provincial) . . .	863	915
TOTAL .	3,44,476	3,57,389

(F. R. A., 1886-87, pages 54, 55, and 56; 1887-88, pages 54, 55, and 56.)

Section D.—Civil Departments.

31.—Receipts by Civil Departments.

	1886-87.				1887-88.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
		R	R	R		R	R	R
XVIA.—Law and Justice—Courts of Law .	...	7,56,324	...	7,56,324	...	7,74,255	...	7,74,255
XVIB.—Law and Justice—Jails.	...	7,44,617	...	7,44,617	...	7,10,279	...	7,10,279
XVII.—Police . .	...	6,69,260	38,141	7,07,401	...	3,13,349	4,63,382	7,76,731
XVIII.—Marine . .	...	8,97,193	...	8,97,193	...	9,10,096	...	9,10,096
XIX.—Education . .	...	5,28,817	974	5,29,791	...	6,94,653	30,578	7,25,231
XX.—Medical . .	...	1,56,482	319	1,56,801	...	1,38,554	6,630	1,45,184
XXI.—Scientific and other Minor Departments.	...	1,22,220	26,315	1,48,535	...	1,56,308	25,965	1,82,273
TOTAL .	...	38,74,913	65,749	39,40,662	...	36,97,494	5,26,555	42,24,049

The differences under each of the heads in this section are noted below :—

	R		R
Law and Justice—(Courts)	+17,931	Education . . .	+1,95,440
Ditto (Jails) .	−34,338	Medical . . .	−11,617
Police	+69,330	Minor Departments .	33,738
Marine	+12,903		

These differences are explained in detail below :—

XVIA.—Law and Justice—Courts of Law.

	1886-87.	1887-88.	Difference.
	R	R	R
32. Receipts . . .	7,56,324	7,74,255	+17,931

The detailed comparison is given below:—

	1886-87.	1887-88.	Difference.
	R	R	R
(a) Sale-proceeds of unclaimed and intestate property . .	29,933	27,549	−2,384
(b) Court-fees realised in cash .	24,280	22,411	−1,869
(c) Pleadership Examination fees .	20,163	17,345	−2,818
(d) General fees, fines, and forfeitures	6,64,391	6,87,883	+23,492
(e) Miscellaneous fees, fines and forfeitures	...	1	+1
(f) Miscellaneous . . .	17,557	19,066	+1,509
TOTAL .	7,56,324	7,74,255	+17,931

(F. R. A., 1886-87, page 69; 1887-88, page 69.)

The chief increase occurs under the head (d) and is due to the realisation of larger commission by the Receiver of the High Court.

The receipts for the last five years in thousands of rupees have been as follows:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
7,64	7,55	7,41	7,56	7,74

XVIB.—Law and Justice—Jails.

	1886-87.	1887-88.	Difference.
	R	R	R
33. Receipts	7,44,617	7,10,279	−34,338

(F. R. A., 1886-87, page 69; 1887-88, page 69.)

The detailed comparison is given below:—

	1886-87.	1887-88.	Difference.
	R	R	R
Jail Manufactures . . .	7,38,890	7,05,917	−32,973
Other Receipts . . .	5,727	4,362	−1,365
TOTAL .	7,44,617	7,10,279	−34,338

Decrease due to smaller requisitions for jail manufactures by the Opium, Mint, Police, Railway, and Public Works Departments.

The receipts for the last five years in thousands of rupees have been as follows:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
6,46	7,28	7,86	7,45	7,10

XVII.—Police.

	1886-87.	1887-88.	Difference.
	R	R	R
34. Receipts	7,07,401	7,76,731	+69,330

	1886-87.	1887-88.	Difference.
	R	R	R
1. Police supplied to private persons .	13,633	11,053	−2,580
2. Village Police	1,08,224	1,17,328	+9,104
3. Cash Receipts under Indian Arms Act of 1878	68	...	−68
4. Fees, fines and forfeitures . .	4,5,5382	84,367	−3,71,015
5. Ditto (Local) . .	38,141	4,63,382	+4,25,241
6. Superannuation Receipts . .	2,876	3,164	+288
7. Miscellaneous	89,077	97,437	+8,360
	7,07,401	7,76,731	+69,330

(F. R. A., 1886-87, page 73; 1887-88, page 73.)

The chief differences under this head occur under heads 4 and 5. This is due to the transfer of pound receipts formerly included under head 4 from Provincial to Local under the Local Self-Government Act. Against head 5 R38,141 in 1886-87 represents the receipts in sixteen districts for six months; whereas R4,63,382 represents the receipts in thirty-eight districts for twelve months. The increase under head 7 is due to larger cash recoveries in 1887-88.

The receipts for the last five years in thousands of rupees are shown below :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
5,93	9,96	6,91	7,07	7,77

XVIII.—Marine.

	1886-87.	1887-88.	Difference.
	R	R	R
35. Receipts . . .	8,97,193	9,10,096	+12,903

(F. R. A., 1886-87, page 74; 1887-88, page 74.)

The details are compared below :—

	1886-87.	1887-88.	Difference.
	R	R	R
Registration and other fees .	25,531	25,832	+301
Sale-proceeds of stores .	941	1,058	+117
Pilotage Receipts . .	8,46,550	8,63,794	+17,244
Miscellaneous . . .	24,171	19,412	−4,759
TOTAL .	8,97,193	9,10,096	+12,903

The increase in the receipts is due mainly to the development of trade.

The receipts for the last five years in thousands of rupees are shown below .—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
8,96	7,72	8,51	8,97	9,10

XIX.—Education.

	1886-87.	1887-88.	Difference.
	R	R	R
36. Receipts .	5,28,791	7,25,231	+1,96,440

(F. R. A., 1886-87, page 79; 1887-88, page 79.)

An analysis of the difference gives the following result :—

	1886-87.	1887-88.	Difference.
	R	R	R
Provincial.			
1. Fees, Government Colleges, General . . .	1,28,041	1,53,173	+25,132
2. Fees, Government Schools, General . . .	3,56,590	3,47,675	− 8,915
3. Contributions . .	22,489	22,534	+ 45
4. Income from Endowments .	4,713	3,750	− 963
5. Miscellaneous .	15,983	1,67,521	+1,51,538
Local.			
6. School-fees and Miscellaneous	975	30,578	+29,603
	5,28,791	7,25,231	1,96,440

The chief differences under head 1 are due to larger realisations of college fees; under head 5, to refunds made by District Boards of the charges paid in 1886-87 for them by Government; under head 6, to the operations of the Local Self-Government Act.

The receipts for five years in thousands of rupees are as follow:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
5,32	5,23	5,24	5,29	7,25

XX.—Medical.

	1886-87.	1887-88.	Difference.
	R	R	R
37. Receipts	1,56,802	1,45,184	−11,618

(F. R. A., 1886-87, page 81; 1887-88, page 81.)

The above difference is explained by comparing the receipts under the minor heads:—

	1886-87.	1887-88.	Difference.
Provincial.	R	R	R
Medical College Fees . . .	27,102	24,273	− 2,829
Hospital Receipts	73,082	56,316	− 16,766
Lunatic Asylum Receipts . .	23,887	25,264	+ 1,377
Medicines sold by Civil Surgeons .	...	11	+ 11
Contributions	30,000	30,081	+ 81
Miscellaneous	2,411	2,609	+ 198
Local.			
Hospital Receipts	320	6,630	+ 6,310
TOTAL .	1,56,802	1,45,184	− 11,618

The decrease under "Hospital Receipts" is due to the admission of a smaller number of seamen in the Presidency General Hospital whose treatment is paid for from the Hospital Port Dues Fund.

The receipts for five years in thousands of rupees are as follow:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
1,42	1,48	1,46	1,56	1,45

XXI.—Scientific and other Minor Departments.

	1886-87.	1887-88.	Difference.
	R	R	R
38. Receipts . . .	1,48,536	1,82,273	+33,737

(F. R. A., 1886-87, page 84; 1887-88, page 84.)

The details are compared below:—

	1886-87.	1887-88.	Difference.
	R	R	R
Botanical and other public Garden Receipts . .	3,640	3,847	+ 207
Chinchona Plantations .	99,250	1,36,490	+37,240
Exhibitions and Fairs .	1,166	736	− 430
Receipts on account of Model and Experimental Farms and Factories .	...	250	+ 250
Emigration Fees . .	16,535	13,650	− 2,885
Miscellaneous . .	1,630	1,335	− 295
Inland Labour Transport .	26,315	25,965	− 350
TOTAL .	1,48,536	1,82,273	+33,737

The only increase of any importance occurs under "Chinchona Plantations," and is due to a large supply to the Government of Madras. The other heads do not call for any remarks.

The receipts for the last five years under this major head are shown below :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
300	176	147	148	182

39. Section D.—Salaries and Charges of Civil Departments.

	1886-87.				1887-88.			
	Imperial.	Provincial.	Local.	TOTAL.	Imperial.	Provincial.	Local.	TOTAL.
	R	R	R	R	R	R	R	R
18.—General Administration . .	2,63,741	15,93,887	1,47,835	20,05,463	2,71,658	15,42,879	1,79,067	19,93,604
19A.—Law and Justice (Courts of Law)	...	79,52,620	...	79,52,620	...	79,40,386	...	79,40,386
19B.—Law and Justice (Jails) . .	...	16,66,127	...	16,66,127	...	15,31,090	...	15,31,090
20.—Police . .	64,835	47,03,840	1,095	47,69,770	29,481	47,86,787	15,247	48,31,515
21.—Marine . .	...	8,53,015	...	8,53,015	...	9,16,601	...	9,16,601
22.—Education . .	...	33,53,892	22,471	33,76,363	...	24,22,221	10,98,513	35,20,734
23.—Ecclesiastical .	1,88,242	...	...	1,88,242	1,82,478	...	...	1,82,478
24.—Medical . .	...	14,64,036	1,107	14,65,143	...	14,43,691	9,373	14,53,064
25.—Political . .	26,790	...	...	26,790	57,283	...	...	57,283
26.—Scientific and other Minor Departments .	6,259	2,95,128	25,528	3,26,915	...	3,03,598	29,231	3,32,829
TOTAL .	5 49,867	2,18,82,545	1,98,036	2,26,30,448	5,40,900	2,08,87,253	13,31,431	2,27,59,584

	1886-87.	1887-88.	Difference.
	R	R	R
40. *Expenditure*—			
Imperial . . .	5,49,867	5,40,900	− 8,967
Provincial . . .	2,18,82,545	2,08,87,253	− 9,95,292
Local	1,98,036	13,31,431	−11,33,395
TOTAL .	2,26,30,448	2,27,59,584	− 1,29,136

The details of the differences under the several major heads are :—

	R
18.—General Administration	− 11,859
19A.—Law and Justice—(Courts of Law)	− 12,234
19B.—Law and Justice—(Jails)	−1,35,037
20.—Police	+ 61,745
21.—Marine	+ 63,586
22.—Education	+1,44,371
23.—Ecclesiastical	− 5,764
24.—Medical	− 12,079
25.—Political	+ 30,493
26.—Minor Departments	+ 5,914
	+1,29,136

18.—General Administration.

	R	R	R
41. Expenditure—			
Imperial	2,63,741	2,71,658	+ 7,917
Provincial . . .	15,93,887	15,42,879	— 51,008
Local	1,47,835	1,79,067	+ 31,232
TOTAL .	20,05,463	19,93,604	— 11,859

(F. R. A., 1886-87, page 66; 1887-88, page 66.)

The distribution of the differences under the minor heads is as follows:—

	1886-87. R	1887-88. R	Difference. R
Imperial—			
1.—Civil Offices of Account and Audit .	2,49,372	2,57,289	+ 7,917
2.—Allowances to Banks .	14,369	14,369	...
Provincial—			
3.—Lieutenant-Governor .	96,000	1,09,564	+ 13,564
4.—Staff and household of Lieutenant-Governor	27,809	24,685	— 3,124
5.—Tour Expenses . .	29,919	34,364	+ 4,445
6.—Legislative Council .	22,552	22,953	+ 401
7.—Civil Secretariat . .	4,97,448	4,63,383	— 34,065
8.—Board of Revenue .	2,84,507	2,60,171	— 24,336
9.—Commissioners . .	5,53,558	5,44,986	— 8,572
10.—Civil Offices of Account and Audit . .	82,094	82,773	+ 679
Local—			
11.—General Establishment of Local Funds .	1,47,835	1,79,067	+ 31,232
	20.05,463	19,93,604	— 11,859

The increase under head 1 is due to the incumbency of senior officers. The increase under head 3 is due to the debit to this head of the salary of Mr. C. E. Bernard, Chief Commissioner of British Burma, from January to March 1888. As explained in last year's report, the figures for 1886-87 against heads 7 and 9 were unusually large, because of the temporary appointments of a Secretary to represent the Government of Bengal on the Finance Committee and an Additional Commissioner for the Patna Division. The figure for 1886-87 against head 8 was also above the normal scale owing to privilege leave absences. The increase under head 11 is due to larger establishments employed by District Boards due to the extension of the Local Self-Government Act.

The charges for five years in thousands of rupees are as follow:—

1883-84. R	1884-85. R	1885-86. R	1886-87. R	1887-88. R
19,66	20,13	19,82	20,05	19,94

19A.—Law and Justice—(Courts of Law).

	1886-87. R	1887-88. R	Difference. R
42. Expenditure	79,52,620	79,40,386	—12,234

(F. R. A., 1886-87, page 70; 1887-88, page 70.)

The difference is analysed below :—

	1886-87.	1887-88.	Difference.
	R	R	R
(1) High Court Judges	10,93,376	10,59,491	-33,885
(2) Law Officers	2,56,675	2,60,381	+ 3,706
(3) Coroner's Court	12,582	13,061	+ 479
(4) Justices of the Peace or Presidency Magistrates	56,541	58,914	+ 2,373
(5) Civil and Sessions Courts . .	40,18,148	40,44,195	+26,047
(6) Courts of Small Causes . . .	1,90,322	2,05,981	+15,659
(7) Criminal Courts	21,83,949	21,46,833	-37,116
(8) Pleadership Examination Charges .	2,899	4,965	+ 2,066
(9) Refunds	1,38,128	1,46,565	+ 8,437
TOTAL	79,52,620	79,40,386	-12,234

The decrease under head 1 is the net result of a decrease owing to the absence of a Judge on furlough, and an increase due to the appointment of Additional Munsiffs. The decrease under head 7 is due to the presence of a larger number of senior officers in 1886-87. The relative increase under head 6 is due (1) to the absence of the Chief Judge on furlough in 1886-87, and (2) to the employment for the greater part of the year of an Additional Judge in 1887-88.

The figures for the last five years in thousands of rupees are as below :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
76,21	77,32	80,01	79,53	79,40

19B.—Law and Justice—(Jails.)

	1886-87.	1887-88.	Difference.
	R	R	R
43. Expenditure	16,66,126	15,31,090	—1,35,036

The detailed comparison is given below :—

(F. R. A., 1886-87, page 70; 1887-88, page 70).

	1886-87.	1887-88.	Difference.
	R	R	R
1. Jails	10,68,675	10,02,033	66,642
2. Jail Manufactures . .	5,97,044	5,29,006	68,038
3. Refunds	407	51	356
TOTAL .	16,66,126	15,31,090	1,35,036

Decrease under head 1 is due to smaller purchases of raw materials in 1887-88, and there will be found a corresponding reduction in the receipts from jail manufactures. Decrease under head 2 is due to the closing of the Bhagulpore District Jail, to the conversion of the Hazaribagh Central Jail into a District Jail and to smaller purchase of rations.

The figures for the last five years in thousands of rupees are as follow :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
16,97	16,77	17,43	16,66	15,31

20.—Police.

	1886-87.	1887-88.	Difference.
	R	R	R
44. Expenditure	47,69,770	48,31,515	+61,745

(F. R. A., 1886-87, page 73; 1887-88, page 73.)

	1886-87. R	1887-88. R	1888-89. R
1. Presidency Police . .	3,21,784	3,16,986	− 4,798
2. Superintendence . ,	1,19,743	1,16,627	− 3,116
3. District Executive Force .	38,77,063	38,45,736	−31,327
4. Village Police . . .	1,24,850	1,40,414	+15,564
5. Special Police . . .	1,88,644	1,98,857	+10,213
6. Cattle Pounds (Provincial) .	24,918	6,828	−18,090
7. Ditto (Local) .	1,095	15,247	+14,152
8. Steam Boiler Inspection Establishment . .	13,104	13,074	− 30
9. Refunds	5,612	79,842	+74,230
10. State Railway Police . .	92,957	97,904	+ 4,947
TOTAL .	47,69,770	48,31,515	+61,745

The decrease under head 3 is due to savings in the pay of constables. The increase under head 4 is due to the entertainment of additional village police force. Increases under head 4 and 5 is due to increased expenditure on the purchase and carriage of clothing and stores. Increase under 7 is due to the extended operation of the Local Self-Government Act, and under head 9 is due to refunds to the District Boards of the Pound Receipts of 1886-87.

The charges for the last five years under this major head are shown below :—

1883-84. R	1884-85. R	1885-86. R	1886-87. R	1887-88. R
4,586	4,829	4,825	4,770	4,831

21.—Marine.

	1886-87. R	1887-88. R	Difference. R
45. Expenditure	8,53,015	9,16,601	63,586

(F. R. A., 1886-87, page 77; 1887-88, page 77.)

The analysis of the difference gives the following result :—

Marine—	1886-87. R	1887-88. R	Difference. R
Salaries and allowances of officers and men afloat . . .	75,023	73,754	− 1,269
State Yacht Establishment . .	1,284	1,452	+ 168
Purchase of Marine stores for the building and repairing of ships and vessels	70,074	72,718	+ 2,644
Victuals of officers and men afloat .	13,476	13,902	+ 426
Pilotage and Pilot Establishment .	5,68,707	5,84,343	+15,636
Marine Establishments . .	62,601	67,271	+ 4,760
Refunds	634	880	+ 246
Subsidies to Steam Boat Companies	34,533	47,917	+13,384
Other Miscellaneous Charges .	26,682	47,564	+20,882
Purchase and hire of Ships and Vessels	...	6,800	+ 6,800
TOTAL .	8,53,014	9,16,601	63,587

There has been some increase in the pilotage charges owing to an improvement in the trade. The only other extraordinary increase occurs under other miscellaneous charges owing to the debit to this head of the contribution of R20,000 to the insolvent Balasore Port Fund.

The charges for five years in thousands of rupees are as follow:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
8,69	8,47	8,29	8,53	9,16

22.—Education.

	1886-87.	1887-88.	Difference.
	R	R	R
46. Expenditure . . .	33,76,363	35,20,734	+1,44,371

(F. R. A., 1886-87, page 79; 1887-88, page 79.)

The difference is analysed below:—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Direction . . .	59,411	56,152	—3,259
2. Inspection . . .	4,50,070	3,35,844	—1,14,226
3. Government Colleges, P.	4,46,227	4,44,074	—2,153
4. Government Colleges, Professional, P. . .	93,679	1,04,579	+10,900
5. Government Schools, General, P.	6,15,824	5,54,651	—61,173
6. Government Schools, Special, P.	1,12,589	1,24,550	+11,961
7. Schools, General, L. .	22,471	10,74,164	+10,51,693
8. Scholarships, P. . .	1,95,938	2,09,997	+14,059
9. Scholarships, L. . .	...	3,845	+3,845
10. Grants-in-aid, P. . .	13,50,046	5,53,023	—7,97,023
11. Grants-in-aid, L. . .	...	...	...
12. Miscellaneous, P. . .	29,717	28,279	—1,438
13. Miscellaneous, L. . .	...	24,122	+24,122
14. Refunds, P. . . .	391	7,454	+7,063
TOTAL .	33,76,363	35,20,734	+1,44,371

Owing to the formation of District Boards there has been a distribution of the charges under this head between Provincial and Local, and some increase in the total charges under the head. The large differences are, however, mostly nominal, and due to the classification adopted by the Chairmen of District Boards, which had to be accepted by me without much scrutiny. The question of the headings to be adopted in the local accounts in future is now before Government.

The decrease under head 2 is apparent, as the pay of the Inspectors whose services have been placed under District Boards has been charged against head 7. The decreases under heads 5 and 6 are also nominal and due to transfer of charges from Provincial to Local.

The charges for five years in thousands of rupees are as follow:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
31,55	34,01	32,95	33,77	35,21

23.—Ecclesiastical.

	1886-87.	1887-88.	Difference.
	R	R	R
47. Expenditure	1,88,242	1,82,478	—5,764

(F. R. A., 1886-87, page 80; 1887-88, page 80.)

	1886-87.	1887-88.	Difference.
	R	R	R
(1) Ecclesiastical	1,76,816	1,68,532	—8,284
(2) Cemeteries	5,151	5,415	+ 264
(3) Miscellaneous . . .	6,275	8,531	+2,256
TOTAL .	1,88,242	1,82,478	—5,764

The decrease under head 1 is due to absences on leave and retirements of senior Chaplains.

The expenditure for the last five years in thousands of rupees is as follows :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
2,04	2,14	1,99	1,88	1,82

24.—Medical.

	1886-87.	1887-88.	Difference.
	R	R	R
48. Expenditure—			
Provincial	14,64,037	14,43,691	—20,346
Local	1,106	9,373	8,267
TOTAL .	14,65,143	14,53,064	—12,079

(F. R. A., 1886-87, page 81 ; 1887-88, page 81.)

The difference is analysed below :—

	1886-87.	1887-88.	Difference.
	R	R	R
1. Medical Establishments, P. .	4,70,084	4,75,451	+5,367
2. Vaccination and Sanitation, P. .	1,71,885	1,74,430	+2,545
3. Hospitals and Dispensaries, P. .	4,37,197	4,09,206	—27,991
4. Grants for Medical Purposes, P. .	2,625	3,011	+ 3,86
5. Medical Schools and Colleges, P.	2,39,499	2,44,208	+ 4,709
6. Lunatic Asylums, P. . . .	1,18,157	1,07,985	—10,172
7. Chemical Examiners, P. . .	24,449	28,961	+ 4,512
8. Refunds, P.	141	439	+ 298
9. Sanitation and Vaccination, L. .	...	751	+ 751
10. Hospitals and Dispensaries, L. .	637	8,622	+ 7,985
11. Refunds, L	469	...	— 469
TOTAL .	14,65,143	14,53,044	—12,079

The salaries of Reserve Medical subordinates appeared under head 3 in 1886-87, but in 1887-88 they were shown under head 1, hence the increase under that head and decrease under head 3. The increase under head 1 would have been still larger, but for the retirement of senior officers, the filling up of their appointments by junior men, the appointment of uncovenanted Medical Officers in place of Surgeons, and large savings under the head Reserve Medical Subordinates. The decrease under head 6 is due to larger expenditure in 1886-87 under establishment, purchase of raw materials, and diet and clothing of patients. The increase under the local head 10 is the result of the extended operations of the Local Self-Government Act.

The figures for the five years in thousands of rupees have been as follows :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
13,78	14,59	14,39	14,65	14,53

25.—Political.

	1886-87.	1887-88.	Difference.
	R	R	R
49. Expenditure	26,790	57,283	+30,493

(F. R. A., 1886-87, page 83 ; 1887-88, page 83.)

The analysis of the differences gives the following result :—

1. Political Agents . . .	2,047	...	—2,047
2. Entertainment of Envoys and Chiefs	4,599	1,288	—3,311
3. Durbar Presents and Allowances to Vakeels . . .	6,937	32 416	+25,479
4. Refugees and State Prisoners .	8,385	5,785	—2,600
5. Special Political Expenditure .	...	338	+338
6. Miscellaneous . . .	4,822	17,456	+12,634
TOTAL .	26,790	57,283	+30,493

The chief increases occur under heads 3 and 6 owing to larger expenditure incurred in Calcutta on durbar presents and for advances made to Mr. A. W. Paul, Deputy Commissioner of Darjeeling, for charges in connection with the Tibet Mission.

The charges for the last five years in thousands of rupees are shown below :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
32	41	29	27	57

26.—Minor Departments.

	1886-87.	1887-88.	Difference.
	R	R	R
50. Expenditure . . .	3,26,915	3,32,829	+5,914

(F. R. A., 1886-87, page 85 ; 1887-88, page 85.)

The difference is analysed below :—

	1886-87.	1887-88.	Difference.
	R	R	R
Imperial—			
Archæological Department . .	6,259	...	—6,259
	1886-87.	1887-88.	Difference.
	R	R	R
Provincial—			
Provincial Museums	10,944	10,755	— 189
Donations to Scientific Societies . .	12,000	14,100	+2,100
Agricultural Department . . .	...	...	...
Chinchona Plantations . . .	99,346	1.04,654	+5,308
Public Exhibitions and Fairs .	3,733	3,522	— 211
Botanical and other public gardens .	1,02,192	1,00,553	—1,639
Labour and Emigration . . .	23,092	21,559	—1,533
Census	1,675	1,399	— 276
Statistical Memoirs	24,774	27,584	+2,810
Registration of River-borne Traffic .	14,081	14,364	+ 283
Registration of Railway Traffic . .	1,725	1,725	...
Examinations	1,340	2,261	+ 921
Miscellaneous	150	143	—7
Experimental Cultivation . . .	...	896	+ 896
Refunds	76	82	+ 6
Local—			
Inland Labour Transport . . .	25,359	26,458	+1,099
Refunds	169	2	—167
Public Exhibitions and Fairs . .	...	2,772	+2,772
TOTAL .	3,26,915	3,32,829	+5,914

The charges under head 1 have been transferred to the India Books. The chief increase occurs under "Chinchona Plantations," owing to the larger expenditure on the manufacture of cinchona.

The charges in thousands of rupees for the last five years have been as follow :—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
₹	₹	₹	₹	₹
4,48	4,31	3,89	3,27	3,33

51.—Section E.—Miscellaneous.

	F. R. A.	1886-87. Imperial.	Provincial.	Local.	Total.	F. R. A.	1887-88. Imperial.	Provincial.	Local.	Total.
XXII.—Receipts in aid of Superannuation . .	91	1,84,611	46,247	.....	2,30,858	91	1,78,238	45,504	.....	2,23,742
XIII.—Stationery and Printing . . .	93	22,216	2,02,530	.....	2,24,746	93	32,453	1,88,397	.....	2,20,850
XXV.—Miscellaneous .	96	83,338	7,02,760	1,31,150	9,17,258	96	1,94,014	6,94,837	2,37,934	11,26,785
Total .		2,50,165	9,51,537	1,31,160	13,72,862		4,04,705	9,28,738	2,37,934	15,71,377

The details are :—

XXII.—Receipts in aid of Superannuation.

	1886-87. ₹	1887-88. ₹	Difference. ₹
52. *Receipts*—			
Imperial	1,84,611	1,78,238	−6,373
Provincial	46,247	45,504	−743
Total .	2,30,858	2,23,742	−7,116

(F. R. A., 1886-87, page 91 ; 1887-88, page 91.)

An analysis of the difference gives the following result :—

	1886-87. ₹	1887-88. ₹	Difference. ₹
Imperial—			
(1) Military Orphan Fund . . .	13,532	23,049	+ 9,517
(2) Indian Civil Service Family Pension	7,486	6,295	− 1,191
(3) Bengal Civil Fund . . .	1,63,578	1,48,867	− 14,711
(4) Subscriptions to Madras Civil Fund	15	9	− 6
(5) Subscriptions to Bombay Civil Fund	...	18	+ 18
Provincial—			
(6) Family subscription of Native Members of the Covenanted Civil Service	1,393	1,199	−194
(7) Contributions for Pension, &c. .	44,854	44,252	−602
(8) Miscellaneous	...	53	+ 53
Total .	2,30,858	2,23,742	−7,116

The increase under head 1 is due to the fact that heavy payments were made in 1886-87 for the improvement of the Orphangunge Bazar, the net proceeds whereof are credited under this head. The decrease under head 3 is considerable and is accounted for by retirement of officers.

The receipts for the last five years in thousands of rupees are as follow:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
78	1,00	2,10	2,31	2,24

XXIII.—Stationery and Printing.

	1886-87.	1887-88.	Difference.
	R	R	R
53. Receipts	2,24,746	2,20,850	−3,896

The details of this head are as follow:—

	1886-87.	1887-88.	Difference.
	R	R	R
(1) Stationery Receipts I . . .	22,216	32,453	+10,237
(2) Stationery Receipts P . . .	77,291	32,381	−44,910
(3) Sale of Gazettes	66,598	81,355	+14,757
(4) Other Press Receipts . . .	58,641	74,661	+16,020
TOTAL .	2,24,746	2,20,850	−3,896

(F. R. A., 1886-87, page 93; 1887-88, page 93.)

Head 1 shows an increase owing to larger demands of State Railways and other Railways. The apparent falling off under head 2 is due to an abnormal receipt of R39,000 in the year 1886-87. The increases under heads 3 and 4 result respectively from larger sales, chiefly of Indian Law Reports and larger receipts in the Secretariat Press for printing work done for Local Funds and Municipalities.

The receipts for five years in thousands of rupees are shown below:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
1,21	1,08	1,94	2,25	2,28

XXV.—Miscellaneous.

54. *Receipts*—

	1886-87.	1887-88.	Difference.
	R	R	R
Imperial . . .	83,338	1,94,014	+1,10,676
Provincial . . .	7,02,760	6,94,837	— 7,923
Local . . .	1,31,160	2,37,934	+1,06,774
TOTAL .	9,17,258	11,26,785	+2,09,527

(F. R. A., 1886-87, page 96; 1887-88, page 96.)

	1886-87.	1887-88.	Difference.
	R	R	R
Imperial—			
(*a*) Premium on Bills . . .	43,158	47,731	+4,573
(*b*) Unclaimed Bills . . .	494	...	—494
(*c*) Extraordinary items . . .	...	490	+490
(*d*) One per cent. charge on stores for Provincial and Local Funds and Productive Public Works .	39,686	1,45,793	+1,06,107
TOTAL, carried over .	83,338	1,94,014	+1,10,676

	1886-87.	1887-88.	Difference.
	R	R	R
Brought forward	83,338	1,94,014	1,10,676
Provincial—			
(*a*) Unclaimed Deposits .. .	3,61,880	3,17,749	—44,131
(*b*) Treasure Trove . .	11	165	+154
(*c*) Sale-proceeds of Durbar Presents . . .	10,475	26,878	+16,403
(*d*) Sale-proceeds of old stores .	45,508	46,428	+920
(*e*) Rents	20,150	18,930	—1,220
(*f*) Miscellaneous fees, &c. .	1,08,067	1,40,440	+32,373
(*g*) Miscellaneous . .	1,32,162	1,22,353	—9,809
(*h*) Sale of lands and houses .	1,040	1,166	+126
(*j*) Fees for Government Audit .	23,467	20,728	—2,739
TOTAL .	7,02,760	6,94,837	—7,923
Local—			
(*a*) Miscellaneous fees, fines, &c.	36,720	82,952	+46,232
(*b*) Miscellaneous . . .	94,440	1,54,982	+60,542
TOTAL .	1,31,160	2,37,934	+1,06,774
GRAND TOTAL .	9,17,258	11,26,785	+2,09,527

The increase under head (*d*), Imperial, is due to larger receipts on account of insurance on State Railway Stores, that under Provincial head (*e*) to larger receipts from sale-proceeds of Durbar presents in Calcutta, Dacca, Monghyr, Patna, Purneah and Rajshahye, and that under head (*f*) to larger receipts from partition fees. The increase under the local heads are attributable to fees realised in several districts, consequent on the extended operations of the Local Self-Government Act. The chief decrease occurs under "Unclaimed Deposits." It results from larger payments of lapsed deposits in 1887-88.

The receipts for the last five years in thousands of rupees are as follow:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
10,37	11,80	8,84	9,17	11,26

Section E.—Miscellaneous Civil Charges.

	1886-87.	1887-88.	Difference.
	R	R	R
55. *Expenditure—*			
Imperial . . .	19,46,646	19,49,657	+3,011
Provincial . . .	26,83,536	26,69,129	—14,407
Local . . .	74,600	90,881	+16,281
TOTAL .	47,04,782	47,06,667	+4,885

27.—Territorial and Political Pensions.

56. The charges under this head are borne wholly by the Imperial Government:—

	1886-87.	1887-88.	Difference.
	R	R	R
Expenditure	9,78,802	9,50,426	—28,376

(F. R. A., 1886-87, page 88; 1887-88, page 88.)

The decrease is due to transfers and lapses by death of life-grantees and transfer to Bombay of the pension of Newab Shamsher Jehan Bahadur from November 1887.

The charges for five years in thousands of rupees are as follow:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
10,44	10,17	10,06	9,79	9,50

28.—Civil Furlough and Absentee Allowances.

57. This head is also Imperial, and the charges under it are compared below:—

	1886-87.	1887-88.	Difference.
	R	R	R
Expenditure	11,001	5,610	—5,391

(F. R. A., 1886-87, page 90; 1887-88, page 90.)

29.—Superannuation Allowances and Pensions.

	1886-87.	1887-88.	Difference.
	R	R	R
58. *Expenditure*—			
Imperial	3,052	9,355	+6,303
Provincial	12,67,353	12,79,572	+12,219
Local	430	4,246	+3,816
	12,70,835	12,93,173	+22,338

(F. R. A., 1886-87, page 92; 1887-88, page 92.)

The increase under Imperial is due to the refund of subscription overpaid by Mr. K. G. Gupta, and that under Local to extended operation of the Local Self-Government Act. The excess under Provincial being the normal growth does not call for any remarks.

The following figures represent the expenditure for the last five years in thousands of rupees:—

1883-84.	1884-85.	1885-86.	1886-87.	1887-88.
R	R	R	R	R
11,41	12,00	12,52	12,71	12,93

30.—Stationery and Printing.

	1886-87.	1887-88.	Difference.
	R	R	R
59. *Expenditure*—			
Imperial . . .	9,07,486	9,50,092	+42,606
Provincial . . .	10,39,354	10,46,423	+7,069
Local	26,723	36,465	+9,742
	19,73,563	20,32,980	+59,417.

(F. R. A., 1886-87, page 94; 1887-88, page 94.).

The following distribution shows how the difference arises :—

	1886-87. R	1887-88. R	Difference. R
Imperial—			
1. Stationery purchased for Central Stores	9,07,486	9,50,092	+42,606
Provincial—			
2. Presidency Stationery Office .	98,676	1,07,037	+8,361
3. Stationery purchased in the country	69,636	69,865	+229
4. Government Presses . . .	3,13,528	3,25,983	+12,455
5. Printing at private Presses .	15,813	9,777	−6,036
6. Stationery supplied from Central Stores	5,41,149	5,33,286	−7,863
7. Refunds	552	475	−77
	10,39,354	10,46,423	+7,069
Local—			
8. Printing at private Presses . .	26,723	36,465	+9,742
TOTAL .	19,73,563	20,32,980	+59,417

The increase under head 1 is due to the bills for purchases made in 1886-87 having been paid in 1887-88 and to higher prices paid in 1887-88 for country-made paper; that under head 2 to larger expenditure on account of landing stationery packages, freight on Europe stores, and miscellaneous expenditure in the Stationery Office, and that under head 4 to increased allowance to establishment paid in 1887-88 in the Presidency Jail Press for overtime work. The excess under head 8 and decline under head 5 results from the effects of the extension of the operations of the Local Self-Government Act to a larger number of districts than in 1886-87. The decrease under head 6 was owing to the fact that in 1886-87 larger expenditure was incurred for printing Indian Law Reports.

The actuals for five years in thousands of rupees have been as follow :—

1883-84. R	1884-85. R	1885-86. R	1886-87. R	1887-88. R
14,37	17,46	12,38	19,74	...

32.—Miscellaneous.

	1886-87. R	1887-88. R	Difference. R
60. *Expenditure—*			
Imperial	46,305	34,174	−12,131
Provincial	3,76,830	3,43,134	−33,696
Local	47,446	50,170	+2,724
TOTAL .	4,70,581	4,27,478	−43,103

(F. R. A., 1885-87, page 97 ; 1887-88, page 97.)

The analysis of the above figures gives the following result :—

	1886-87. R	1887-88. R	Difference. R
Imperial—			
1. Remittance Charges . .	44,987	33,628	−11,359
2. Miscellaneous Refunds . .	1,318	546	−772
Carried over .	46,305	34,174	−12,131

	1886-87.	1887-88.	Difference.
	R	R	R
Brought forward	46,305	34,174	—12,131
Provincial—			
3. Examination travelling allowance	1,568	2,272	+704
4. Rewards for Oriental languages	9,550	10,248	+698
5. Cost of Books	4,614	4,867	+253
6. Donations for Charitable Purposes	94,832	68,550	—26,282
7. European Vagrants	3,870	3,233	—637
8. Destruction of wild Animals	14,495	16,072	+1,577
9. Petty Establishments	17,371	17,173	—198
10. Commissions of Enquiry	24,211	15,950	—8,261
11. Rents, Rates and Taxes	1,67,605	1,33,936	—33,669
12. Unforeseen Charges	10,085	58,655	+48,570
13. Miscellaneous Refunds	10,482	9,346	—1,136
14. Charges for Searching Treasure	16	...	—16
15. Jubilee Celebration	18,131	2,832	—15,299
Local—			
16. Petty Establishments	24,800	13,555	—11,245
17. Unforeseen Charges	22,646	35,825	+13,179
18. Rewards for the Destruction of wild Animals	...	790	+790
TOTAL	4,70,581	4,27,478	—43,103

The decrease under head 1 is due to increased demand for supply bills and consequent less cost for the removal of surplus balances to Calcutta. Under head 6 the expenditure in 1886-87 is larger, because of a special donation to the District Charitable Society for the repair of the Alms House and larger payments to the Hospital Nurses' Institution. The decrease under head 11 is due to the adjustment of the rates and taxes of the Customs House Building under "9—Customs" and to smaller arrears. The increase under head 12 is due entirely to payments relating to the Chittagong District Savings Bank, where there has been a debit balance due to embezzlements.

F.—Famine Relief.

61. No charges were incurred in connection with Famine Relief during the two years under report.

Section G.—Construction of Railways.

37.—Construction of Railways.

	1886-87.	1887-88.	Difference.
	R	R	R
62. Expenditure	3,362	—1,849	—5,211

(F. R. A., 1886-87, page 104; 1887-88, page 104.)

No work of any importance was carried out in 1887-88. The total outlay to the end of 1887-88 amounts to R9,62,285.

Section H.—Railways.

XXVI.—State Railways.

63. The comparison made under this head in previous years was of Provincial receipts only, but the revision of the Provincial contract has rendered it

necessary to exhibit under this head figures partly Imperial and partly Provincial. Under the terms of Financial Department Resolution No. 1508, dated 31st March 1888, by which the Eastern Bengal Railway has been provincialised, all net earnings of that railway in excess of 30 lakhs are to be credited to Imperial funds. Accordingly, R2,09,936 has been credited to Imperial out of the receipts for 1887-88 of the Eastern Bengal State Railway. The amalgamation of the Revenue accounts of the Northern Bengal, the Dacca and the Kaunia-Dhurla Railways with that of the Eastern Bengal State Railway under orders of the Government of India, has further rendered it necessary to combine the figures for 1886-87 for purposes of the comparison exhibited below :—

	1886-87.	1887-88.	Difference.
	R	R	R
Eastern Bengal	84,20,767	95,84,310	+11,63,543
Tirhoot	15,99,212	18,05,057	+ 2,05,845
Nalhati	86,542	94,054	+ 7,512
	1,01,06,521	1,14,83,421	13,76,900.

The details of the receipts are as follows :—

(F. R. A., 1886-87, page 106; 1887-88, page 106.)

1886-87.					1887-88.			
Coaching.	Goods Traffic.	Miscellaneous.	Total.		Coaching.	Goods Traffic.	Miscellaneous.	TOTAL.
29,86,446	46,03,640	8,30,681	84,20,767	Eastern Bengal Railway.	32,73,595	55,10,378	8,00,337	95,84,310
6,93,085	7,23,224	1,82,903	15,99,212	Tirhoot "	8,01,358	8,62,716	1,40,983	18,05,057
54,323	31,316	903	86,542	Nalhati "	59,475	35,337	−758	94,054
37,33,854	53,58,180	10,14,487	1,01,06,521		41,34,428	64,08,431	9,40,562	1,14,83,421

All the Railways show better returns. In the case of the Eastern Bengal Railway this is due to (1) greater open mileage; (2) a very favourable jute traffic; (3) payments by the East Indian Railway for running powers over the Nalhati-Chitpore Section. In the case of the Tirhoot State Railway increase is due to increase in the 3rd class passenger traffic and a considerable development of the goods traffic due to the opening of the Gunduk Bridge. The length of line open has also been added to during the year. In the case of the Nalhati State Railway increase is due to a general improvement in the trade due probably to favourable harvests in 1886 and 1887.

Section H.—Expenditure on State Railways charged against Revenue.

64. The expenditure under the major heads of this section is compared below :—

	1886-87.	1887-88.	Difference.
	R	R	R
State Railways	52,10,690	90,16,561	+38,05,871
Subsidised Companies	1,074	49	−1,025
Miscellaneous Railway expenditure	54,866	68,290	+13,424
	52,66,630	90,84,900	38,18,270

38.—State Railways.

65. The expenditure under the main divisions of this head is compared below:—

	1886-87.	1887-88.	Difference.
	R	R	R
(a) Working expenses	31,42,937	59,34,865	+27,91,928
(b) Interest on debt	20,67,753	30,81,696	+10,13,943
TOTAL .	52,10,690	90,16,561	38,05,871

(a) *Working Expenses.*—The figures for the various Railways are compared below:—

	1886-87.	1887-88.	Difference.
	R	R	R
Eastern Bengal	50,78,545	48,11,385	−2,67,160
Tirhoot	9,85,827	10,61,560	+ 75,733
Nalhati	67,106	61,920	− 5,186
	61,31,478	59,34,865	−1,96,613

(F. R. A. 1886-87, page 107; 1887-88, page 107.)

1886-87.							1887-88.					
Maintenance.	Locomotive expenses.	Carriage and waggon.	Traffic expenses.	General charges.	TOTAL.		Maintenance.	Locomotive expenses.	Carriage and waggon.	Traffic expenses.	General charges.	TOTAL.
15,74,709	11,34,904	3,66,482	9,25,439	10,77,011	50,78,545	Eastern Bengal.	14,44,760	11,16,214	3,45,962	9,76,758	9,87,691	48,11,385
2,41,968	2,04,233	46,171	2,22,690	2,70,765	9,85,827	Tirhoot .	1,95,602	2,47,065	49,813	2,44,978	3,24,102	10,61,560
25,525	10,012	4,637	9,013	17,919	67,106	Nalhati .	19,522	10,748	3,611	10,261	17,778	61,920
18,42,202	13,49,149	4,17[illegible]	11,57,142	13,65,695	61,31,478		16,59,884	13,74,017	3,99,386	12,31,997	12,69,571	59,34,865

Eastern Bengal Railway.—The expenditure in 1887-88 is less than that in 1886-87, because in 1886-87 heavy expenditure had to be incurred in connection with the diversion of the line at Goalundo and the removal of the station from Goalundo to Rajbari. Expenditure incurred in repairs of locomotives and steamers was also larger in 1886-87. The reduction of establishment effected by the amalgamation of the lines noticed above has also gone to reduce the expenditure in 1887-88.

Tirhoot State Railway.—Increase in expenditure due to (1) additional length of line worked and increase of traffic generally; (2) payments made to Bengal North-Western Railway for the service of a daily passenger train both ways between Mozufferpore and Sonepur Junction and the rent of the latter station.

Nalhati State Railway.—Decrease occurs chiefly under "Maintenance of Way and Works" due to use of cheaper materials and to a credit received for unserviceable materials disposed of.

(*b*) *Interest on debt.*—The detailed comparison of the figures for the two years is given below :—

	1886-87.	1887-88.
	R	R
Eastern Bengal	...	7,82,312
Nalhati	13,497	13,757
Tirhoot	7,15,375	7,88,164
Northern Bengal, Dacca, &c. . . .	11,89,356	14,97,463
Patna-Gya	1,49,525	...
TOTAL .	20,67,753	30,81,696

The interest on the Capital outlay on the Eastern Bengal Railway since it has been taken over by Government, as also the interest on Eastern Bengal Railway debentures for R15,00,000 discharged on 15th May 1884, which was taken into account in drawing the Provincial contract, is payable by Provincial Government.

40.—Subsidised Companies.

	1886-87.	1887-88..	Difference.
	R	R	R
66. Provincial	1,074	49	—1,025

(F. R. A. 1886-87, page 113; 1887-88, page 113.)

The expenditure is on account of land taken up for the Tarkessur Railway.

41.—Miscellaneous Railway Expenditure.

	1886-87.	1887-88.	Difference.
	R	R	R
67. Provincial	54,866	68,920	+14,054

(F. R. A. 1886-87, page 114; 1887-88, page 114.)

The expenditure represents share of Public Works Secretariat Establishment charges debitable to Provincial Railways.

Section J.—Irrigation.

XXIX.—Major Works (Direct Receipts.)

	1886-87.	1887-88.	Difference.
	R	R	R
68. Receipts . . .	13,86,629	11,03,229	—2,83,400

(F. R. A. 1886-87, page 117; 1887-88, page 117.)

These receipts are derived from the following projects :—

	1886-87.	1887-88.	Difference.
	R	R	R
Orrissa Project . .	1,79,611	2,23,044	+43,433
Midnapore Canal . .	2,34,185	2,34,378	+193
Tidal Canal . .	54,404	41,858	—12,546
Sone Project	9,18,429	6,03,949	—3,14,480
TOTAL .	13,86,629	11,03,229	—2,83,400

The detailed comparison of these figures is given below:—

1886-87.						1887-88.				
Orrissa.	Midnapore.	Tidal.	Sone.	TOTAL.		Orrissa.	Midnapore.	Tidal.	Sone.	TOTAL.
96,976	1,08,834	...	8,26,461	10,32,271	Water Rates . . .	1,37,869	90,837	...	5,19,586	7,48,292
86	...	102	702	890	Sale of Water . . .	96	...	...	370	466
1,885	34	...	319	2,238	Plantation Receipts . .	1,131	44	70	394	1,639
676	20	2,159	2,904	5,759	Receipts from other Canal Produce.	377	154	1,085	2,145	3,761
.	...	. .	668	668	Water Power . . .	...	...	...	708	708
67,048	1,09,693	51,904	54,254	2,82,899	Navigation Receipts . .	71,004	1,26,574	40,406	55,904	2,93,888
4,936	624	223	7,198	12,981	Rents of Buildings . .	5,000	534	245	7,197	12,976
	5	...	169	174	Fines	.	...	...	317	317
8,004	14,975	16	25,754	48,749	Miscellaneous . . .	7,567	16,235	52	17,328	41,182
1,79,611	2,34,185	54,404	9,18,429	12,86,629		2,23,044	2,34,378	41,858	6,03,949	11,03,229

XXX.—Minor Works and Navigation.

69. RECEIPTS—*Provincial*—

	1886-87.	1887-88.	Difference.
	R	R	R
In charge of Civil Officers .	1,06,476	1,02,008	—4,468
In charge of Public Works Officers . . .	7,32,688	8,62,661	+ 1,29,973
Local—			
In charge of Civil Officers .	13,162	...	—13,162
TOTAL .	8,52,326	9,64,669	1,12,843

(F. R. A. 1886-87, page 125; 1887-88, page 125.)

The Provincial receipts in the Civil Department represent recoveries of embankment advances under the contract system. The district details of the contract rates, demands and recoveries are given below:—

DISTRICT	Annual rate of demand.	Period for which contract has been in force.	Amount of demand.	Amount recovered.	Balance.
	R		R	R	R
Mozufferpore . . .	10,415	5 years	52,075	26,476	25,599
Midnapore	55,000	8 ,,	4,40,000	3,98,776	41,224
Sarun	23,900	8 ,,	1,91,200	2,05,774	—14,574
Champarun . . .	13,000	5 ,,	65,000	77,309	—12,309

The local receipts in the Civil Department are on account of tolls on canals. In 1887-88 these have been taken under XXXII—Civil Works as in the form of account prescribed by the Government of Bengal for District Boards Canal tolls have been included under Civil Works receipts.

The receipts in the Public Works Department are compared in detail below:—

	1886-87.	1887-88.
	R	R
Calcutta Canals	4,83,654	5,79 934
Orrissa Coast Canals	29,488	53,854
Sarun Scheme	12,427	20,665
Nuddea Rivers	2,03,250	1,98,675
Eden Canal	810	918
Teur Project	...	9
Tuccavi Embankment	...	...
Midnapore ,, ...	61	24
Sarun ,, ...	2,141	1,925
Champarun ,, ...	657	650
Tirhoot	200	274
Government Embankments.		
Burdwan Estate	...	1,146
Orrissa ,, ...	...	523
Other than Orrissa	...	4,064
TOTAL .	7,32,688	8,62 661

The Government embankments have been provincialised under the new contract.

1886-87.											1887-88.												
Orrissa Coast Canal.	Calcutta Canal.	Sarun Canal.	Nuddea Rivers.	Eden Canal.	Midnapore Embankment.	Sarun Embankment.	Champarun Embankment.	Tirhoot Embankment.	Total.		Orrissa Coast Canal	Calcutta Canals.	Sarun Canals.	Nuddea Rivers.	Eden Canal.	Burdwan Estate.	Orrissa.	Other than Orrissa.	Champarun Embankment.	Midnapore Embankment.	Sarun Embankment.	Tirhoot Embankment.	Total.
R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R	R	R	R	R
—1	...	11,072	...	75	...	...	...	...	11,146	Water Rates . . .	...	...	21,070	...	...	...	...	...	...	...	...	...	21,070
...	...	...	...	...	...	...	...	..	...	Sale of Water . . .	...	...	54	...	...	...	...	...	...	...	...	...	54
...	...	...	...	...	...	...	...	...	...	Plantation . . .	...	62	...	...	57	...	...	...	...	...	...	...	119
637	...	11	...	188	...	...	...	...	836	OtherCanal Produce .	392	25	49	...	150	509	...	912	649	...	1,716	270	4,672
28,587	4,77,199	...	2,02,707	...	...	...	...	...	7,08,493	Navigation . . .	52,828	5,74,766	—	1,98,318	...	...	...	...	...	...	...	...	8,25,912
50	1,645	311	300	...	32	124	...	...	2,462	Rents of Buildings . .	207	1,548	312	300	...	125	523	417	1	24	118	...	3,575
215	4,810	1,033	243	547	29	2,017	657	200	9,751	Miscellaneous . . .	427	3,533	—820	57	711	512	...	2,735	...	...	91	4	7,259
29,488	4,83,654	12,427	2,03,250	810	61	2,141	657	200	7,32,688		53,854	5,79,934	20,665	1,98,675	918	1,146	523	4,064	650	24	1,925	274	8,62,661

Section J.—Irrigation.

42.—MAJOR WORKS.

	1886-87.	1887-88.	Difference.
	R	R	R
70. Expenditure . . .	36,06,090	38,17,031	2,10,941

The two sub-divisions of this head are :—

(*a*) Working expenses .	13,32,600	15,03,585	1,70,985
(*b*) Interest on debt . .	22,73,490	23,13,446	39,956
TOTAL	36,06,090	38,17,031	2,10,941

Head (*a*) belongs to the Public Works Department books.

Head (*b*) occurs in the Civil books.

The detailed comparison of the working expenses is exhibited below :—

(F. R. A. 1886-87, page 119; 1887-88, page 119.)

1886-87.						1887-88.				
Orrissa Project.	Midnapore Series.	Tidal Canal.	Sone Project.	Total.		Orrissa Project.	Midnapore Series.	Tidal Canal.	Sone Project.	Total
3,52,761	1,37,752	11,988	3,08,757	8,11,258	Repairs, Including Plantations	3,10,980	1,31,181	47,928	3,08,448	7,98,537
...	...	...	8	8	Compensation . . .	...	...	...	...	...
1,33,593	63,406	5,782	2,29,261	4,32,042	Establishment . . .	1,53,578	77,023	14,862	3,59,778	6,05,241
15,486	25,003	4,155	27,698	72,342	Tools and Plant . . .	16,391	31,409	2,105	28,221	78,126
92	211	910	15,737	16,950	Revenue Refunds . .	365	453	...	15,331	16,149
..	...	...	...	...	Extensions and Improvements	...	...	...	5,532	5,532
5,01,932	2,26,372	22,835	5,81,461	13,32,600		4,81,314	2,40,066	64,895	7,17,310	15,03,585

43.—MINOR WORKS AND NAVIGATION.

	1886-87.	1887-88.	Difference.
	R	R	R
71. Expenditure . . .	6,88,717	15,18,533	+8,29,816

The expenditure was incurred in connection with the following projects :—

	1886-87.	1887-88.
	R	R
Damudur Project	...	− 1,200
Calcutta Canals	1,88,044	2,27,655
Orrissa Canal	2,72,918	4,02,987
Sarun Project	27,903	28,120
Nuddea Rivers	60,213	92,022
Tidal creeks in Orrissa	−66	...
Eden Canal	48,424	41,769
Teur Project	6,941	9,821
Midnapore Tuccavi	40,009	45,196
Sarun ,, ...	18,354	34,797
Tirhoot ,, ...	14,247	17,960
Champarun ,, ...	11,730	23,887
Burdwan Estate	...	1,25,825
Orrissa ,, ...	...	1,74,597
Other than Orrissa	...	2,95,097
TOTAL	6,88,717	15,18,533

The difference is chiefly due to the provincialisation of the Government'

embankments, the expenditure incurred on which amounts to ₹ 5,95,519.

The detailed comparison is given below :—

1886-87.							1887-88.					
Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Miscellaneous and Suspense.	Total.		Works.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Miscellaneous and Suspense.	Total.
...	...	...	...	...	...	Damudur Project . . .	...	...	...	...	—1,200	—1,200
9,352	1,02,480	67,949	7,540	723	1,88,044	Calcutta Canals . . .	9,085	1,04,527	91,730	20,620	1,693	2,27,655
1,75,406	43,969	52,647	12,232	—11,336	2,72,918	Orrissa Coast Canal . .	2,38,059	53,277	77,733	43,168	—9,250	4,02,987
...	23,481	5,400	—978	...	27,903	Sarun Project . . .	...	18,601	9,119	400	...	28,120
...	29,061	29,293	1,409	450	60,213	Nuddea Rivers . . .	...	48,301	41,925	3,593	—1,697	92,022
—66	...	...	...	...	—66	Tidal creeks in Orissa . .						
16,094	22,258	8,821	1,251	...	48,424	Eden Canal	8,628	20,498	12,376	257	...	41,760
4,380	1,263	1,258	...	...	6,941	Teur Project	4,729	1,810	3,204	78	...	9,821
						Government Embankments.						
...	...	...	...	...	...	Burdwan Estate . . .	...	91,156	34,669	...	...	1,25,825
...	...	...	...	...	...	Orrissa	20,806	1,13,791	38,881	2,435	—1,316	1,74,597
...	...	...	...	...	...	Other than Orissa . .	29,387	2,05,131	63,072	628	—3,121	2,95,097
						Tuccavi Embankments.						
...	32,996	7,013	...	...	40,009	Midnapore	...	33,477	11,719	...	...	45,16
...	20,181	4,192	44	—6,063	18,354	Sarun	—1,617	25,620	11,869	227	—1,302	34,797
...	11,796	2,150	301	...	14,247 18,354	Tirhoot	...	12,103	5,752	103	...	17,960
...	9,767	1,916	47	...	11,730	Champarun	...	15,880	7,895	112	...	23,887
2,05,168	2,97,252	1,80,679	21,846	—16,226	6,88,717		3,09,077	7,44,074	4,09,944	71,631	—16,193	15,18,533

Section K.—Buildings and Roads.

XXXII.—Civil Works.

	1886-87. ₹	1887-88. ₹	Difference. ₹
72. Provincial . . .	8,67,346	4,02,801	—4,64,545
Local	22,055	4,54,531	+4,32,476
TOTAL .	8,89,401	8,57,332	— 32,069

	1886-87. ₹	1887-88. ₹	Difference. ₹
Provincial Receipts—			
I. In charge of Civil Officers—			
Ferry Tolls	4,78,463	2,22,757	—2,55,706
Cemetery Receipts . .	2,528	2,088	— 440
Proceeds of old boats . .	...	15	+ 15
Fines	100	22	— 78
Miscellaneous . . .	...	2,497	+ 2,497
	4,81,091	2,27,379	—2,53,712
II. In charge of Public Works Officers	3,86,255	1,75,422	—2,10,833
	8,67,346	4,02,801	—4,64,545
Local Receipts—			
In charge of Civil Officers .	22,055	4,54,531	+4,32,476
	8,89,401	8,57,332	—32,069

The difference between the totals of the receipts for the two years is not much, but there has been a re-distribution of the receipts between Provincial and Local. The extension of the Local Self-Government Act to twenty-two new districts has caused a transfer of a large portion of the receipts from Provincial to Local heads.

The details of receipts by Public Works Officers are given below—

	1886-87.	1887-88.
	₨	₨
Rents of quarters for officers, the returns from which are not expected to yield a profit .	39,946	34,098
Casual Rents of Buildings	7,266	5,615
Sales of Buildings	14,874	467
Sales of Produce	2,979	1,053
Sales of Tools and Plant	1,304	2,739
Sales of old Materials	4,560	4,334
Value of materials received from old buildings	2,342	1,481
Unclaimed Deposits	3,285	2
Fines, Refunds and Miscellaneous . .	2,58,723	77,625
Rents from Strand Bank	49,476	47,408
Deferred College Fees	1,500	600
TOTAL .	3,86,255	1,75,422

The large difference is mainly due to the fact that the receipts for 1886-87 include the accrued net profits of the Burrakur Iron Works up to 1886-87, *viz.*, ₨2,49,477, against ₨50,859, the profits for 1887-88.

45.—Expenditure on Civil Works.

	1886-87.	1887-88.	Difference.
	₨	₨	₨
73. *Expenditure*—			
Provincial	39,62,056	29,26,810	−10,35,246
Local	37,19,578	35,21,991	−1,97,587
TOTAL .	76,81,634	64,48,801	−12,32,833

These charges are incurred partly in the Civil and partly in the Public Works Department.

	1886-87.	1887-88.	Difference.
	₨	₨	₨
Provincial—			
In charge of Civil Officers .	76,650	1,65,736	+89,086
In charge of Public Works Officers	38,85,406	27,61,074	−11,24,332
TOTAL .	39,62,056	29,26,810	−10,35,246
Local—			
In charge of Civil Officers .	37,18,567	35,10,715	−2,07,852
In charge of Public Works Officers	1,011	11,276	+10,265
TOTAL .	37,19,578	35,21,991	−1,97,587
GRAND TOTAL .	76,81,634	64,48,801	−12,32,833

The details of the expenditure are compared below :—

	1886-87. R	1887-88. R
Provincial—		
In charge of Civil Officers—		
Ferries—		
Establishment	4,117	760
Contingencies	4,390	1,144
Maintenance of Ferries	1,948	165
Compensation for ferries resumed	22,700	4,886
Petty Construction and Repairs	1,527	616
Travelling allowances	37	...
Contributions and Miscellaneous—		
Contributions to Local Funds, &c.	23,374	18,990
Refunds	18,557	1,39,175
TOTAL	76,650	1,65,736
In charge of Public Works Officers :—		
Original Works—		
Civil Buildings	8,39,034	7,67,455
Communications	86,553	1,13,923
Miscellaneous Public Improvements	1,73,023	2,08,652
Repairs—		
Civil Buildings	3,91,792	5,07,664
Communications	8,36,921	5,97,319
Miscellaneous Public Improvements	63,207	57,098
Establishment	13,07,279	7,29,560
Tools and Plant	1,09,430	17,417
Suspense	78,167	– 2,38,012
TOTAL	38,85,406	27,61,074
Local—		
In charge of Civil Officers :—		
Original Works	11,21,058	11,18,901
Repairs	19,04,570	17,29,825
Establishment	5,48,497	5,44,129
Tools and Plant	36,359	34,197
Establishment of Divisional		
Superintendent of Works	77,925	14,772
Ferries	30,158	63,321
Water Works and Water-supply	...	5,570
TOTAL	37,18,567	35,10,715
In charge of Public Works Officers :—		
Communications	848	11,260
Establishment	153	15
Tools and Plant	10	1
TOTAL	1,011	11,276

Section M.—Provincial and Local Surplus.

74. The working of the Provincial and Local Surplus is shown below :—

Receipts.			Outgoings.	
1886-87.	1887-88.		1886 87.	1887-88.
R	R	*Provincial—*	R	R
3,06,83,597	2,97,08,583	Revenue . . .	51,50,316	56,71,487
82,640	67,093	Interest	...	...
1,063	1,163	Post Office and Telegraph .	863	915
38,74,915	36,97,494	Civil Departments . .	2,18,82,544	2,08,87 253
9,51,537	9,28,738	Miscellaneous . . .	26,83,536	26,69,129
...	...	Construction of Railways .	3,362	—1,849
52,71,606	1,12,73,485	Railway Revenue Account .	52,66,630	90,84,900
22,25,792	20,67,899	Irrigation and Navigation .	42,96,726	53,37,480
8,67,346	4 02,801	Buildings and Roads . .	39,62,056	29,26,811
16,104	...	Transfer from Provincial to Local	1,99,462	2,61,063
4,39,74,600	4,81,47,256		4,34 45,495	4,68,37,189
		Local—		
40,40,879	38,22,098	Revenue	1,98,004	21,833
61,187	50,392	Interest	...	...
12,634	14,896	Post Office, Telegraph, &c. .	3,43,613	3,56,474
65,751	5,26,555	Civil Department . .	1,98,036	13,31,431
1,31,160	2,37,934	Miscellaneous . . .	74,600	90,881
13,163	...	Irrigation and Navigation .	580	...
22 055	4,54,531	Buildings and Roads . .	37,19,578	35,21,990
1,99,462	2,61,063	Transfer from Provincial to Local	16,104	...
45,46,291	53,67,469		45,50,515	53,22,609
4,85,20,891	5,35,14,725		4,79,96,010	5,21,59,798
		Surplus	5,24,881	13,54,926

The effect of the Provincial and Local surplus on the Provincial balance is exhibited below:—

	Provincial.	Local.	Total.
	R	R	R
Balance on 31st March 1886 .	14,69,819	21,80,713	36,50,532
Surplus	5,29,105	—4,224	5,24,881
Balance on 31st March 1887 .	19,98,924	21,76,489	41,75,413
Surplus	13,10,066	44,860	13,54,926
Balance on 31st March 1888 .	33,08,990	22,21,349	55,30,339

Section O.—Permanent Debt.

75. The transactions of the last 6 years have been compared below :—

	Credit.	Debit.	Balance.
	R	R	R
1882-83	1,58,200	...	1,58,200
1883-84	61,937	...	61,937
1884-85	21,475	...	21,475
1885-86	4,938	9,700	—4,762
1886-87	8,587	2,962	+5,625
1887-88	11,125	5,200	+5,925
Total .	2,66,262	17,862	2,48,400

All efforts to make the stock-notes popular having failed, the Government of India in August 1888 issued orders directing (1) the payment in cash at par of notes of less value than R100; (2) the conversion of notes tendered in even hundreds of rupees to 4 per cent. Government Promissory Notes of 1842-43. A premium of 8 annas per cent. was charged on the amount of notes converted up to 24th January 1889.

P.—Unfunded Debt.

76. *Saving Bank Deposits.*

	1886-87.				1887-88.		
	Balance on 1st April 1886.	Receipts, 1886-87.	Outgoings, 1886-87.	Balance on 1st April 1887.	Receipts, 1887-88.	Outgoings, 1887-88.	Balance on 1st April 1888.
	R	R	R	R	R	R	R
Presidency Bank . .	28,02,237	13,05,289	14,31,561	26,75,965	13,77,481	12,94,920	27,58,527
District Bank . .	10,95,497	599	10,07,581	−1,484	56,172	54,087	...
TOTAL .	38,97,734	13,05,888	25,29,142	26,74,481	14,33,653	13,49,607	27,58,527

The debit balance of the Chittagong District Savings Bank at the end of 1886-87 has been written off, and further payments relating to the embezzled deposits are being debited to '32. Miscellaneous.'

Q.—Deposits and Advances.

77. This section comprises :—

	1886-87.	1887-88.	Difference.
	R	R	R
Separate Fund Balances . . .	2,77,440	2,68,034	−9,406
Balance of Local Government . .	41,75,414	55,30,340	+13,54,926
Deposits	75,57,225	84,65,094	+9,07,869
Advances Repayable	−12,64,318	−12,78,614	−14,296
Suspense	−4,76,456	−10,94,714	−6,18,258
TOTAL .	1,02,69,305	1,18,90,140	16,20,835

Qa.—Separate Funds.

78. The comparison of the accounts of the various groups of Excluded Local Funds is given below :—

	1886-87.				1887-88.		
	Opening balance.	Receipts.	Outgoings.	Closing balance.	Receipts.	Outgoings.	Closing balance.
	R	R	R	R	R	R	R
Cantonment Funds .	21,942	46,739	50,623	18,058	53,944	55,190	16,812
Police Funds . .	3,330	1,840	3,832	1,339	2,169	1,535	1,973
Marine Funds . .	96,249	1,38,756	1,48,836	86,169	1,53,152	1,42,845	96,476
Educational Funds .	18,113	47,388	46,888	18,612	10,831	14,208	15,235
Medical and Charitable Funds.	11,367	36,606	32,555	15,418	30,753	26,776	19,395
Public Works Funds .	68,888	30,495	21,181	78,202	29,217	47,174	60,245
Miscellaneous Funds .	52,203	1,59,421	1,51,982	59,642	1,59,166	1,60,910	57,898
TOTAL .	2,72,092	4,61,245	4,55,897	2,77,440	4,39,232	4,48,638	2,68,034

Excluded Local Funds.

	Balance on 31st March 1887.	Receipts.	Total.	Expenditure.	Balance on 31st March 1888.
Cantonment Fund.	R	R	R	R	R
Bhaugalpore	2,835	488	3,323	3,323	...
Cuttack	748	4,510	5,258	3,767	1,491
Darjeeling	425	1,942	2,367	2,118	249
Lohardugga (Dorunda)	2,037	1,511	3,548	1,725	1,823
Patna (Dinapore)	588	9,806	10,394	10,021	373
24-Pergunnahs (Alipore)	355	2,483	2,838	2,347	491
Ditto (Barrackpore)	5,552	18,683	24,235	20,875	3,360
Ditto (Dum-Dum)	5,517	14,521	20,038	11,013	9,025
Police Funds.					
Railway Police Clothing	1,339	2,169	3,508	1,535	1,973
Marine Funds.					
Hospital Port Dues	69,127	64,116	1,33,243	55,065	78,178
Balasore Port	—15,176	25,330	10,154	15,445	— 5,291
Cuttack and Pooree Ports	—14,661	7,153	—7,508	16,260	—23,768
Chittagong Port	46,879	56,553	1,03,432	56,075	47,357
Education Funds.					
Hindu College	2,087	5,225	7,312	4,425	2,887
Durgachurn Laha's Trust	1,300	2,027	3,327	2,962	365
Jagirriah Estate	15	1,221	1,236	1,140	96
Vizianagram Scholarship	7,807	...	7,807	827	6,980
Khund Mehal School	7,402	2,358	9,760	4,854	4,906
Medical and Charitable Funds.					
Pilgrim Lodging-house	13,319	22,080	35,399	18,961	16,438
Balasore Pilgrim Hospital	379	951	1,330	840	490
Unno Chuttur, Cuttack	21	5,722	5,743	5,733	10
Choonee Lall Seal's Endowment	1,699	2,000	3,699	1,242	2,457
Public Works Funds.					
Darjeeling Improvement Fund	13,248	22,228	35,476	23,374	12,102
Juggernath Road Fund	8,695	3,044	11,739	4,724	7,015
Wahabee Fund	44,452	...	44,452	15,002	29,450
Khund Mehal Road Fund	11,808	3,945	15,753	4,074	11,679
Other Funds.					
Zoological Gardens Fund	6,891	38,304	45,195	43,992	1,203
Mohsin Endowment Fund	51,675	1,12,463	1,64,138	1,06,698	57,440
Burial Board Fund	1,076	8,399	9,475	10,220	—745
TOTAL	2,77,439	4,39,232	7,16,671	4,48,637	2,68,034

The chief differences exhibited by a comparison of the Excluded Local Fund Accounts are :—

(1) *Cantonment Fund.*—Decrease in the balance is owing to there being only 7 cantonments in 1887-88, against 8 in 1886-87.

(2) *Marine Funds.*—Increase in balance due to a smaller deficit in the Balasore Fund consequent upon a grant of ₹20,000 from Government in 1887-88.

The Chittagong Fund has been made over to the new body of Port Commissioners in 1888-89.

Education Funds.—The small balance of the Laha Scholarship Fund at the end of 1887-88 has been all absorbed in 1888-89, and the fund has closed with a deficit to be made good by Government.

Public Works Funds.—Reduction in the balance is due to a grant of ₹15,000 out of the Wahabee Fund balance to the Patna Anglo-Arabic School.

Qc.—Deposits.

79. The details of the transactions under this head are :—

	Opening balance.	1886-87.		Opening balance.	1887-88.		Closing balance.
		Receipts.	Outgoings.		Receipts.	Outgoings.	
	₹	₹	₹	₹	₹	₹	₹
Revenue Deposits . .	22,70,215	32,26,923	31,34,677	23,62,461	32,18,223	29,71,432	26,09,252
Civil Court Deposits . .	32,31,702	83,12,358	80,24,904	35,19,156	82,24,399	80,51,051	36,92,504
Criminal Court Deposits .	1,08,001	1,43,645	1,25,702	1,25,944	1,33,148	1,31,774	1,27,318
Personal Deposit . .	10,18,605	58,94,136	57,31,935	11,80,806	72,47,336	70,83,475	13,44,667
General Deposits . .	89,996	27,718	26,265	91,449	20,511	19,600	92,360
Municipal Funds . .	3,08,066	15,77,129	16,19,429	2,65,766	16,49,926	16,18,716	2,96,976
Trust Interest Fund . .	32,519	9,77,612	9,31,588	78,543	5,06,876	5,75,833	9,586
Incorporated Local Fund Debt Account . . .	3,15,633	22,16,280	19,67,547	−66,900	19,26,120	15,66,789	2,92,431
Deposits for Government Loans	...	2,090	2,090	...	...	...	...
TOTAL .	67,43,471	2,23,77,891	2,15,64,137	75,57,225	2,29,26,539	2,20,18,670	84,65,094

Section R.—Loans to Municipalities, &c.

80. The account for 1887-88 of the loans falling under this head is given below arranged in four main groups :—

	Balance outstanding on 31st March 1887.	Amount advanced.	Total.	Amount repaid.	Balance outstanding on 31st March 1888.	Interest realised and credited to Revenue.	Interest unpaid.
	₹	₹	₹	₹	₹	₹	₹
I—Presidency Corporations including Port Trust .	1,91,38,307	30,02,245	2,21,40,552	8,34,467	2,13,06,085	9,67,253	...
II—Mofussil Municipalities .	30,654	...	30,654	1,694	28,960	1,361	...
III—District and Local Committees	505	...	505	...	505	...	...
IV—Land-holders and other Notabilities . . .	5,000	...	5,000	5,000	...	243	...
	1,91,74,466	30,02,245	2,21,76,711	8,41,161	2,13,35,550	9,68,857	...

Qd.—Advances Repayable.

81. The following are the details :—

	1886-87.				1887-88.		
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Advances Recoverable .	—97,932	1,17,152	1,25,525	—1,06,305	1,86,414	1,89,680	—1,09,571
Special Advances . .	—15,468	7,278	3,098	—11,288	6,758	2,887	—7,417
Forest Advances . .	—15,048	2,65,943	2,66,333	—15,438	2,80,384	2,74,738	—9,792
Revenue Advances .	—8,85,200	2,52,977	1,32,762	—7,64,985	1,97,202	2,69,935	—8,37,718
Other Advances . .	...	...	...	...	...	...	...
Opium Advances . .	—1,80,111	1,09,558	55,593	—1,26,146	76,270	47,794	—97,670
Famine Advances . .	—8,296	6,092	4,137	—6,341	1,345	204	—5,200
Accounts with Native States . . .	—1,22,645	3,64,828	3,33,948	—91,765	3,05,813	2,86,094	—72,046
Coinage Account . .	—20,100	23,200	57,175	—54,075	1,05,200	1,04,000	—52,875
Permanent Advances .	—88,470	4,360	3,866	—87,976	3,802	2,151	—86,325
TOTAL .	—14,33,270	11,51,388	9,82,437	—12,64,319	11,63,188	11,77,483	—12,78,614

Qe.—Suspense.

82. This sub-section includes :—

	1886-87.				1887-88.		
	Opening Balance.	Receipts.	Outgoings.	Opening Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Suspense Account . .	19,877	3,36,255	3,17,414	38,718	4,05,922	4,56,910	—12,270
Pre-Audit Cheques .	71,956	1,57,17,932	1,57,48,986	40,902	1,52,94,694	1,52,80,799	54,797
Civil Department Balance	—7,08,974	35,67,484	34,14,586	—5,56,076	35,34,724	41,15,889	—11,37,241
TOTAL .	—6,17,141	1,96,21,671	1,94,80,986	—4,76,456	1,92,35,340	1,98,53,598	—10,94,714

R.—Loans to Municipalities.

Debtor.	Outstanding at the beginning of 1886-87.	Outstanding at the close of 1887-88.
	R	R
Calcutta Municipality	65,95,365	64,09,401
Do. Port Trust	46,43,335	45,24,832
Do. Port Fund	17,65,000	17,65,000
Hooghly Bridge	5,30,000	...
Port Commissioners for the Kidderpore Docks . . .	56,04,607	86,06,852
Darjeeling Municipality	30,654	28,960
Mirza Mahomed Hossein's Trust	505	505
Raja of Hindolé	5,000	...
TOTAL .	1,91,74,466	2,13,35,550

Section T.—Remittances.

(a) Cash Remittances.

83. The details of this section are :—

	1886-87.				1887-88.		
	Opening Balance.	Receipts.	Outgoings.	Closing Balance.	Receipts.	Outgoings.	Closing Balance.
	R	R	R	R	R	R	R
Cash Remittances between Treasuries.	3,157	5,97,61,670	5,97,64,449	378	6,41,32,590	6,41,17,965	15,003
Forest Remittances .	—28,596	12,47,035	12,69,374	—50,935	10,04,156	10,06,418	—53,197
Customs ditto .	—151	2,19,55,591	2,19,55,540	—100	2,15,07,992	2,15,08,032	—140
Opium ditto .	...	1,30,49,084	1,30,49,084	...	1,19,86,336	1,19,86,336	...
Judicial ditto .	...	45,076	45,076	...	39,023	39,023	...
Marine ditto .	...	...	...	...	...	...	...
TOTAL .	—25,590	9,60,58,456	9,60,83,523	—50,657	9,86,70,097	9,86,57,774	—38,334

(*b*) Bill Remittances are :—

	1886-87.				1887-88.		
	Opening balance.	Receipts.	Outgoings	Closing balance.	Receipts.	Outgoings.	Closing balance.
	R	R	R	R	R	R	R
Supply Bills	10,000	29,67,306	28,86,306	91,000	50,68,354	50,84,354	75,000
Foreign Supply Bills . . .	2,550	11,297	13,547	300	38,166	22,570	15,896
Remittance Transfer Receipts .	5,07,177	62,45,043	63,63,336	3,88,884	57,13,127	55,30,751	5,71,260
ForeignRemittance Transfer Receipts	6,619	2,74,188	2,63,520	17,287	2,16,957	2,24,000	10,244
	5,26,346	94,97,834	95,26,709	4,97,471	1,10,36,604	1,08,61,675	6,72,400

(*c*) Remittances adjusted in the Central Books.

	1886-87.			1887-88.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
Foreign Remittances . . .	22,78,900	10,74,75,455	—10,51,96,555	23,59,390	11,69,54,259	—11,45,94,869
Stock Note Transfers . . .	...	750	—750	100	300	—200
TOTAL .	22,78,900	10,74,76,205	—10,51,97,305	23,59,490	11,69,54,559	—11,45,95,069

(*d*) Accounts between Presidencies.

	1886-87.			1887-88.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
India	1,15,31,084	86,15,589	29,15,495	1,20,06,765	79,16,025	40,90,740
Central Provinces . . .	5,66,041	45,262	5,20,779	63,089	9,354	53,735
British Burma	41,772	1,18,175	—76,403	46,535	1,93,875	—1,47,340
Assam	40,34,591	83,971	39,50,620	43,96,397	1,18,502	42,77,895
North-Western Provinces . .	1,38,61,980	5,24,733	1,33,37,247	1,34,86,566	4,55,476	1,30,31,091
Punjab	48,905	30,374	18,531	66,831	26,929	39,902
Madras	5,13,174	79,211	4,33,963	6,95,607	1,21,123	5,74,484
Bombay	5,63,355	12,512	5,50,843	1,28,627	27,132	1,01,495
TOTAL .	3,11,60,902	95,09,827	2,16,51,075	3,08,90,417	88,68,416	2,20,22,002

(*e*) Accounts current between Departments.

	1886-87.			1887-88.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
Account Current, Civil and Post Office . .	1,49,65,728	1,47,48,029	2,17,699	1,51,13,003	1,56,62,178	— 5,49,175
Ditto Telegraph .	16,12,518	2,90,826	13,21,692	16,53,754	3,23,955	13,29,799
Ditto Marine . .	4,83,145	4,07,915	75,230	2,12,925	1,37,605	75,320
Military, Bengal . . .	2,85,909	22,80,305	—19,94,396	2,06,168	24,31,087	—22,24,919
Military, Madras . . .	5,635	1,35,138	— 1,29,503	5,750	1,57,550	— 1,51,800
Military, Bombay . . .	91	25,966	— 25,875	522	23,640	— 23,118
Public Works Ordinary and Railway Branches . . .	1,49,90,761	2,34,75,253	—84,84,492	1,87,74,079	2,63,40,636	—75,66,557
TOTAL .	3,23,43,787	4,13,63,432	—90,19,645	3,59,66,201	4,50,76,651	—91,10,450

(*f*) Remittance Account between England and India.

	1886-87.			1887-88.		
	Credits.	Debits.	Balance.	Credits.	Debits.	Balance.
	R	R	R	R	R	R
Her Majesty's Imperial Government .	94,524	1,068	93,456	96,330	932	95,398
India Government, London . . .	76,873	8,664	68,209	68,011	4,184	63,827
TOTAL .	1,71,397	9,732	1,61,665	1,64,341	5,116	1,59,225

Section V.—Cash Balance.

84. The cash balance in the Treasuries on the last day of each of the two years under comparison is given below—

	R
On 31st March 1887	2,42,42,919
On 31st March 1888	1,98,14,232
DIFFERENCE .	44,28,687

CALCUTTA,
THE TREASURY,
The 4th July 1889.

E. T. ATKINSON,
Accountant General, Bengal.

Appendix A.

BENGAL.

Receipts—1887-88.

HEADS OF REVENUE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
B.—Principal Heads of Revenue.				
I.—Land Revenue .	2,84,53,081	95,48,010	...	3,80,01,091
II.—Opium . . .	6,10,06,884		...	6,10,06,884
III.—Salt . . .	1,85,30,951	78,207	...	1,86,09,158
IV.—Stamps . . .	34,54,009	1,03,62,028	...	1,38,16,037
V.—Excise on Spirits and Drugs . .	81,49,309	27,16,436	...	1,08,65,745
VI.—Provincial Rates .	...	42,36,538	38,22,098	80,58,636
VII.—Customs . .	36,23,305	59,584	...	36,82,889
VIII.—Assessed Taxes .	18,69,971	18,69,971	...	37,39,942
IX.—Forest . . .	3,28,897	3,28,897	...	6,57,794
X.—Registration . .	5,08,913	5,08,912	...	10,17,825
TOTAL .	12,59,25,320	2,97,08,583	38,22,098	15,94,56,001
Interest.				
XII.—Interest . . .	9,93,813	67,093	50,392	11,11,298
TOTAL .	9,93,813	67,093	50,392	11,11,298
Post Office, Telegraph, and Mint.				
XIII.—Post Office . .	...	...	14,896	14,896
XIV.—Telegraph . .	...	1,163	...	1,163
TOTAL .	...	1,163	14,896	16,059
Receipts by Civil Department.				
XVIA.—Law and Justice—(Court of Law) .	...	7,74,255	...	7,74,255
XVIB.—Law and Justice—(Jails) . .	...	7,10,279	...	7,10,279
XVII.—Police . . .	...	3,13,349	4,63,382	7,76,731
XVIII.—Marine . . .	...	9,10,096	...	9,10,096
XIX.—Education . .	...	6,94,653	30,578	7,25,231
XX.—Medical . . .	...	1,38,554	6,630	1,45,184
XXI.—Scientific and other Minor Departments	...	1,56,308	25,965	1,82,273
TOTAL .	...	36,97,494	5,26,555	42,24,049
Carried over .	12,69,19,133	3,34,74,333	44,13,941	16,48,07,407

Appendix A—*continued.*

HEADS OF REVENUE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	₹	₹	₹	₹
Brought forward .	12,69,19,133	3,34,74,333	44,13,941	16,48,07,407
Miscellaneous.				
XXII.—Receipts in aid of Superannuation .	1,78,238	45,504	...	2,23,742
XXIII.—Stationery and Printing . . .	32,453	1,88,397	...	2,20,850
XXV.—Miscellaneous . .	1,94,014	6,94,837	2,37,934	11,26,785
TOTAL .	4,04,705	9,28,738	2,37,934	15,71,377
Railways.				
XXVI.—State Railways (Gross Earnings) . .	...	1,12,73,485	...	1,12,73,485
TOTAL .	...	1,12,73,485	...	1,12,73,485
Irrigation.				
XXIX.—Major Works (Direct Receipts) . .	...	11,03,229	...	11,03,229
XXX.—Minor Works . .	...	9,64,670	...	9,64,670
TOTAL .	...	20,67,899	...	20,67,899
Buildings and Roads.				
XXXII.—Civil Works . .	...	4,02,801	4,54,531	8,57,332
TOTAL .	...	4,02,801	4,54,531	8,57,332
Contribution.				
Contribution from Provincial to Local	...	...	2,61,063	2,61,063
TOTAL .	...	...	2,61,063	2,61,063
TOTAL RECEIPTS .	12,73,23,838	4,81,47,256	53,67,469	18,08,38,563

Appendix B.

BENGAL.

Outgoings, 1887-88.

HEADS OF EXPENDITURE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Direct Demands on the Revenue.				
1. Refunds and Drawbacks .	4,25,632	1,56,096	16,212	5,97,940
2. Assignments and compensations *Charges in respect of collection*	1,12,331	1,88,565	.....	3,00,896
3. Land Revenue . . .	.....	34,05,966	.....	34,05,966
4. Opium (including cost of produce) . . .	2,41,94,454	.....	.....	2,41,94,454
5. Salt (including cost of production) . . .	.....	12,369	.....	12,369
6. Stamps	1,21,405	3,64,216	.....	4,85,621
7. Excise	3,19,886	1,06,629	.....	4,26,515
8. Provincial Rates . .	.....	3,47,213	5,621	3,52,834
9. Customs	.....	5,30,638	.....	5,30,638
10. Assessed Taxes . .	75,706	75,705	.....	1,51,411
11. Forest	1,94,858	1,94,859	.....	3,89,717
12. Registration . . .	2,89,231	2,89,231	.....	5,78,462
TOTAL .	2,57,33,503	56,71,487	21,833	3,14,26,823
Interest.				
13. Interest on Ordinary Debt .	6,613	.....	.....	6,613
14. Interest on other Obligations	1,15,163	.....	.....	1,15,163
TOTAL .	1,21,776	.....	.....	1,21,776
Post Office, Telegraph, and Mint.				
15. Post Office . . .	.....	.....	3,56,474	3,56,474
16. Telegraph . . .	.....	915	.....	915
TOTAL .	.....	915	3,56,474	3,57,389
Carried over .	2,58,55,279	56,72,402	3,78,307	3,19,05,988

Appendix B—*continued.*

HEADS OF EXPENDITURE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward .	2,58,55,279	56,72,402	3,78,307	3,19,05,988
Salaries and Expenses of Civil Department.				
18. General Administration .	2,71,658	15,42,879	1,79,067	19,93,604
19A. Law and Justice—(Courts of Law)	.....	79,40,386	.....	79,40,386
19B. Law and Justice—(Jails) .	.....	15,31,090	.....	15,31,090
20. Police	29,481	47,86,787	15,247	48,31,515
21. Marine	...	9,16,601	.....	9,16,601
22. Education . . .	.....	24,22,221	10,98,513	35,20,734
23. Ecclesiastical . . .	1,82,478	.....	.....	1,82,478
24. Medical	.....	14,43,691	9,373	14,53,064
25. Political	57,283	.....	.....	57,283
26. Scientific and other Minor Departments . . .	.....	3,03,598	29,231	3,32,829
TOTAL .	5,40,900	2,08,87,253	13,31,431	2,27,59,584
Miscellaneous.				
27. Territorial and Political Pensions . . .	9,50,426	.....	.....	9,50,426
28. Civil Furlough and Absentee Allowances . . .	5,610	.....	.....	5,610
29. Superannuation Allowances.	9,355	12,79,572	4,246	12,93,173
30. Stationery and Printing .	9,50,092	10,46,423	36,465	20,32,980
32. Miscellaneous . . .	34,174	3,43,134	50,170	4,27,478
TOTAL .	19,49,657	26,69,129	90,881	47,09,667
Construction of Railways.				
37. Construction of Railways .	.....	—1,849	.....	—1,849
TOTAL .	.....	—1,849	.....	—1,849
Railway Revenue Account.				
38. State Railway . . .	.....	90,16,561	.....	90,16,561
40. Subsidized Railways .	.....	49	.....	49
41. Miscellaneous Railway Expenditure . . .	.....	68,290	.....	68,290
TOTAL .	.....	90,84,900	.....	90,84,900
Carried over .	2,83,45,836	3,83,11,835	18,00,619	6,84 58,290

Appendix B—*concluded.*

HEADS OF EXPENDITURE.	BENGAL.			TOTAL.
	Imperial.	Provincial.	Local.	
	R	R	R	R
Brought forward .	2,83,45,836	3,83,11,835	18,00,619	6,84,58,290
Irrigation.				
42. Major Works (Working Expenses) . . .	.....	38,17,031	.....	38,17,031
43. Minor Works and Navigation	.....	15,20,449	.....	15,20,449
TOTAL .	.....	53,37,480	.....	53,37,480
Buildings and Roads.				
45. Civil Works . . .	.....	29,26,811	35,21,990	64,48,801
	.....	29,26,811	35,21,990	64,48,801
Contribution from Provincial to Local	.....	2,61,063	.....	2,61,063
	.....	2,61,063	.....	2,61,063
TOTAL .	2,83,45,836	4,68,37,189	53,22,609	80,505,634
Provincial and Local Surplus.				
Surplus .	.....	13,10,066	44,860	13,54,926
TOTAL .	.....	13,10,066	44,860	13,54,926
TOTAL PAYMENTS .	2,83,45,836	4,81,47,255	53,67,469	8,18,60,560

Government of India Central Printing Office.—No. 436 A. G. B.—12-8-89.—50.—Jogen.

[FILE F $\frac{1\text{-E}}{41}$ 5-14.]

No. F $\frac{1\text{-E}}{41}$ 5, dated Calcutta, the 19th March 1889.

From—H. J. S. COTTON, Esq., Offg. Secretary to the Government of Bengal, Financial Department,

To—The Secretary to the Government of India, Dept. of Finance and Commerce.

IN continuation of my letter No. $\frac{1\text{-E}}{41}$ 3, dated the 31st January 1889, and with reference to your letter No. 689, dated the 5th February last, I am directed to submit, for the information of the Government of India, a statement showing the estimates of receipts and expenditure of Provincial Services for 1888-89 and 1889-90 as finally amended by the Lieutenant-Governor.

No. F $\frac{1\text{-E}}{41}$ 6.

COPY, with copy of the statement, forwarded to the Accountant-General, Bengal, for information.

Nos. F $\frac{1\text{-E}}{41}$ 7-12.

COPY, with copy of the statement, forwarded to the (1) Director of Public Instruction, Bengal; (2) Inspector-General of Civil Hospitals, Bengal; (3) Inspector-General of Jails; (4) Public Works Department, Roads and Buildings Branch; (5) Public Works Department, Irrigation Branch; (6) Public Works Department, Railways Branch, for information.

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,
Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 20th March 1889.

Nos. F $\frac{1\text{-E}}{41}$ 13-14.

COPY, with copy of the statement, forwarded to the $\frac{\text{General Department}}{\text{Political Department}}$ for information, with the intimation that the $\frac{\text{Director of Public Instruction}}{\text{Inspector-General of Civil Hospitals and Inspector-General of Jails}}$ $\frac{\text{has}}{\text{have}}$ been informed.

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,
Offg. Under-Secy to the Govt. of Bengal.

CALCUTTA,
The 23rd March 1889.

STATEMENT.

Statement showing the Revised Estimates of Provincial

RECEIPTS.	Original revised estimate, 1888-89.	Original budget estimate, 1889-90.	Amended revised estimate, 1888-89.	Amended budget estimate, 1889-90
	Rs.	Rs.	Rs.	Rs.
Opening balance ...	33,09,000	21,43,000	33,09,000	24,80,000
Principal Heads of Revenue—				
I.—Land Revenue ... { Proper ...	98,49,000	98,16,000	98,49,000	98,16,000
{ Adjustments† ...	(—)5,19,000	(—)4,18,000	(—)3,33,000	(—)13,25,000
III.—Salt ...	80,000	83,000	80,000	83,000
IV.—Stamps ...	1,03,50,000	1,05,00,000	1,04,10,000	1,06,50,000
V.—Excise ...	27,63,000	26,25,000	27,63,000	26,50,000
VI.—Provincial Rates ...	42,03,000	42,27,000	42,03,000	42,27,000
VII.—Customs ...	52,000	59,000	52,000	59,000
VIII.—Assessed Taxes ...	19,50,000	19,50,000	19,50,000	19,50,000
IX.—Forests ...	3,30,000	3,45,000	3,30,000	3,45,000
X.—Registration ...	5,25,000	5,50,000	5,25,000	5,50,000
Total ...	2,95,83,000	2,97,37,000	2,98,29,000	2,90,05,000
XII.—Interest ...	71,000	68,000	71,000	68,000
Post-office, Telegraph and Mint—				
XIV.—Telegraphs ...	1,000	1,000	1,000	1,000
Receipts by Civil Department—				
XVI.—Law and Justice—				
Courts of Law ...	7,75,000	7,83,000	7,75,000	7,83,000
Jails ...	7,90,000	7,45,000	7,90,000	7,45,000
XVII.—Police ...	3,24,000	4,06,000	3,24,000	4,06,000
XVIII.—Marine ...	8,85,000	9,19,000	8,85,000	9,19,000
XIX.—Education ...	5,50,000	5,39,000	5,50,000	5,39,000
XX.—Medical ...	1,40,000	1,44,000	1,40,000	1,44,000
XXI.—Scientific and other Minor Departments ...	1,65,000	1,76,000	1,65,000	1,76,000
Total ...	36,29,000	37,12,000	36,29,000	37,12,000
Miscellaneous—				
XXII.—Receipts in aid of Superannuation ...	46,000	46,000	46,000	46,000
XXIII.—Stationery and Printing ...	1,82,000	1,87,000	1,82,000	1,87,000
XXV.—Miscellaneous ...	7,00,000	7,61,000	7,00,000	7,61,000
Total ...	9,28,000	9,94,000	9,28,000	9,94,000
Railways—				
XXVI.—State Railways (gross earnings) ... Eastern Bengal State Railway ... Other Railways ...	1,15,43,000	1,17,80,000	1,14,93,000	1,18,80,000
Irrigation—				
XXIX.—Major works (direct receipts) ...	13,58,000	13,58,000	13,58,000	13,58,000
XXX.—Minor works and Navigation—				
By Public Works Department ...	10,03,000	{ 9,00,000	} 10,03,000	9,00,000
„ Civil Department ...		1,03,000		1,03,000
Total ...	23,61,000	23,61,000	23,61,000	23,61,000
Buildings and Roads—				
XXXII.—Civil works—				
By Public Works Department ...	1,60,000	1,75,000	1,60,000	3,75,000*
„ Civil Department ...	2,22,000	2,31,000	2,22,000	2,31,000
Total ...	3,82,000	4,06,000	3,82,000	6,06,000
Total ...	4,84,98,000	4,90,50,000	4,86,94,000	4,86,27,000
GRAND TOTAL ...	5,18,07,000	5,12,02,000	5,20,03,000	5,11,07,000

* Included two lakhs from Burrakur Iron Works.

	Original revised estimate, 1888-89.	Original budget estimate, 1889-90.	Amended revised estimate, 1888-89.	Amended estimate, 1889-90.
† Land Revenue adjustments—				
Fixed contribution to Imperial under the contract ...	(—)6,90,000	(—)6,90,000	(—)6,90,000	(—)6,90,000
Grant from Imperial for the purchase of a new brig to replace the *Cassandra* ...	1,00,000	.....	1,00,000	.....
Net result of Inter-Provincial adjustments ...	1,000	1,000	1,000	1,000
Grant from Imperial for Police charges of Eastern Bengal State Railway ...	41,000	41,000	41,000	41,000
Grant from Imperial for ordinary Political charges ...	21,000	21,000	21,000	21,000
Ditto for Calcutta Police Force ...	.....	2,00,000	.....	2,00,000
Other minor adjustments ...	8,000	9,000	8,000	9,000
For interest on Railway capital due to exchange ...	.....	.....	1,86,000	93,000
Contribution from Provincial for Imperial exigencies ...	.....	.....	.....	(—)10,00,000
Total ...	(—)5,19,000	(—)4,18,000	(—)3,33,000	(—)13,25,000

E. J. H.—Reg. No. 3479C—177—19-3-89.

Services for 1888-89 *and Estimates for* 1889-90.

EXPENDITURE.	Original revised estimate, 1888-89.	Original budget estimate, 1889-90.	Amended revised estimate, 1888-89.	Amended budget estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
Direct demand on the Revenues—				
1. Refunds and drawbacks	1,65,000	1,58,000	1,65,000	1,58,000
2. Assignments and compensations	1,49,000	1,54,000	1,49,000	1,54,000
3. Land Revenue	35,07,000	36,03,000	35,07,000	36,03,000
5. Salt	22,000	22,000	22,000	22,000
6. Stamps	3,71,000	3,56,000	3,71,000	3,56,000
7. Excise	1,12,000	1,19,000	1,12,000	1,19,000
8. Provincial Rates	3,18,000	3,18,000	3,18,000	3,18,000
9. Customs	5,30,000	5,48,000	5,30,000	5,48,000
10. Assessed Taxes	79,000	84,000	79,000	84,000
11. Forests	1,98,000	2,10,000	1,98,000	2,10,000
12. Registration	2,93,000	3,07,000	2,93,000	3,07,000
Total ...	57,44,000	58,79,000	57,44,000	58,79,000
Post-office, Telegraph, and Mint—				
16. Telegraphs	1,000	1,000	1,000	1,000
Salaries and expenses of Civil Department—				
18. General Administration	15,33,000	15,60,000	15,33,000	15,60,000
19. Law and Justice—				
Courts of Law	80,60,000	81,13,000	80,60,000	81,13,000
Jails	17,60,000	17,20,000	17,60,000	16,49,000
20. Police	48,05,000	51,99,000	48,05,000	51,99,000
21. Marine	12,60,000	9,82,000	12,60,000	9,82,000
22. Education	24,13,000	24,73,000	24,13,000	24,43,000
24. Medical	14,84,000	15,22,000	14,84,000	15,02,000
25. Political	28,000	20,000	28,000	20,000
26. Scientific and other Minor Departments...	3,23,000	3,04,000	3,23,000	3,04,000
Total ...	2,16,66,000	2,19,02,000	2,16,66,000	2,17,72,000
Miscellaneous—				
29. Superannuation, &c.	13,51,000	13,60,000	13,51,000	13,60,000
30. Stationery and Printing	10,41,000	10,43,000	10,41,000	10,43,000
32. Miscellaneous	2,17,000	1,99,000	2,17,000	1,99,000
Total ...	26,09,000	26,02,000	26,09,000	26,02,000
Famine Relief and Insurance—				
33. Famine Relief	1,00,000	2,00,000	1,00,000	2,00,000
37. Construction of Railways	(-)8,000	(—)2,000	(—)8,000	(—)2,000
Railways (Revenue account)—				
38. State Railways—				
Working expenses ... { Eastern Bengal State Railway / Other Railways... ... ... }	59,90,000	60,52,000	59,90,000	60,52,000
Interest on debt	32,75,000	34,15,000	32,67,000	34,02,000
40. Subsidized Companies—Land, &c.	... ..	... ..	...	3,000
41. Miscellaneous Railway expenditure	1,29,000	95,000	1,46,000	88,000
Total ...	93,94,000	95,62,000	94,03,000	95,45,000
Irrigation—				
42. Major works—				
Working expenses	14,76,000	14,00,000	14,26,000	14,20,000
Interest on debt	23,40,000	23,68,000	23,40,000	23,68,000
43. Minor works and Navigation—				
By Public Works Department	16,89,000	14,90,000	15,89,000	14,40,000
„ Civil Department	2,000	2,000	2,000	2,000
Total ...	55,07,000	52,60,000	53,57,000	52,30,000
Buildings and Roads—				
45. Civil Works—				
By Public Works Department	38,86,000	28,85,000	38,86,000	* 30,60,000
„ Civil Department	35,000	59,000	35,000	59,000
Total ...	39,21,000	29,44,000	39,21,000	31,19,000
Contributions	7,30,000	8,45,000	7,30,000	7,45,000
Total ...	4,96 64,000	4,91,93,000	4,95,23,000	4,90,91,000
Closing balance	21,43,000	20,09,000	24,80,000	20,16,000
GRAND TOTAL ...	5,18,07,000	5,12,02,000	5,20,03,000	5,11,07,000
Provincial surplus (+) or deficit	(—)11,66,000	(—)1,34,000	(—)8,29,000	(—)4,64,000

* Includes two lakhs for expenditure on Burrakur Iron Works.

BUDGET ESTIMATE OF REFUNDS AND DRAWBACKS, 1889-90.

No. 1376Bt., dated Fort William, the 10th December 1888.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Grant 1.—Refunds and Drawbacks.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.		Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.			Proposed by Accountant-General.	Passed by Government.	Local estimate.	Revised by Accountant-General.		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Revenue refunds ...	4,22,231	3,95,000	2,08,462	2,69,505	4,77,967	7,500	.....			3,81,565	4,02,500	4,50,000	Based on the average actuals of the past three years.
Drawbacks	1,218	3,000	679	283	962	.....	1,000			1,600	2,000	2,000	
Total Imperial ...	4,23,449	3,98,000	2,09,141	2,69,788	4,78,929	6,500	.....	5,00,000		3,83,165	4,04,500	4,52,000	
Provincial.													
Revenue refunds ...	1,58,279	1,48,000	85,572	79,184	1,64,756	2,500	... .	1,00,000		1,00,462	1,50,500	1,58,000	
Grand Total ...	5,81,728	5,46,000	2,94,713	3,48,972	6,43,685	9,000	.....	6,00,000	6,20,000	4,83,627	5,55,000	6,10,000	

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Local estimate.	Revised by Accountant-General.		
Details.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Revenue Refunds Imperial.										
Imperial Heads.										
Opium	1,232	2,000	965	338	1,303		.....	2,000	2,000	Based on the average actuals of the past three years.
Salt	2,02,044	2,00,000	99,728	1,34,289	2,34,017		1,97,400	2,00,000	2,45,000	
Customs	1,25,323	1,00,000	53,921	81,887	1,35,808		1,12,500	1,05,000	1,06,000	
Total Imperial Heads ...	3,28,599	3,02,000	1,54,614	2,16,514	3,71,128		3,09,900	3,07,000	3,53,000	
Divided Heads, Imperial Shares.										
Land Revenue	33,080	30,000	28,896	5,812	34,708		26,625	31,500	32,250	
Stamps*	32,614	34,000	14,924	17,822	32,746		30,013	33,500	33,750	
Excise	4,369	9,000	67	16,437	16,504		7,189	9,000	9,500	
Assessed taxes	21,296	18,000	8,810	12,008	20,818		7,838	20,000	20,500	
Forest	326	150	80	33	113		.....	.....	.....	
Registration	2,037	1,250	1,071	879	1,950		.....	1,500	1,500	
Total Divided Heads, Imperial Share	93,632	93,000	53,848	52,991	1,06,839		71,665	95,500	97,000	
Total Revenue Refunds, Imperial	4,22,231	3,95,000	2,08,462	2,69,505	4,77,967		3,81,565	4,02,500	4,50,000	

GRANT 1.—REFUNDS AND DRAWBACKS—*concluded.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DETAILS.										
REVENUE REFUNDS, PROVINCIAL.										
Provincial Heads.										
Provincial rates†	21,148	12,500	18,084	5,367	23,451		.....	14,500	20,500	
Salt (other than salt duty) ...	.....	.....	.....	.....	.....		.....	.....	.....	
Customs (other than export and import duty)	328	500	193	16	209		.....	500	500	
Total Provincial Heads ...	21,476	13,000	18,277	5,383	23,660		.....	15,000	21,000	
Divided Heads, Provincial Shares.										Based on the average actuals of the past three years.
Land revenue	11,026	10,000	9,631	1,937	11,568		188	10,500	10,750	
Stamps*	97,842	1,02,000	44,770	53,465	98,235		90,040	1,00,500	1,01,250	
Excise	4,369	3,000	2,936	5,478	8,414		2,396	3,000	3,000	
Assessed taxes	21,205	18,600	8,809	12,008	20,817		7,838	20,000	20,500	
Forest	325	150	79	33	112		.....	.....	.....	
Registration	2,036	1,250	1,090	880	1,950		.....	1,500	1,500	
Total Divided Heads, Provincial Share	1,36,803	1,35,000	67,295	73,801	1,41,096		1,00,462	1,35,500	1,37,000	
Total Revenue Refunds, Provincial	1,58,279	1,48,000	85,572	79,184	1,64,756		1,00,462	1,50,500	1,58,000	
* STAMPS.										
Compromised suits	43,997	44,000	20,340	23,508	43,848		43,940	44,000		
Retrial	2,281	4,000	1,167	2,367	3,534		2,579	4,000		
Spoilt stamp paper—										
Judicial stamps	20,114	13,000	6,005	11,382	17,387		17,722	15,000		
Non-judicial stamps ...	25,882	36,000	11,948	18,638	30,586		32,314	32,000		
Miscellaneous stamp refunds—										
Judicial stamps	27,794	29,000	13,306	11,349	24,655		16,118	29,000		
Non-judicial stamps ...	10,388	10,000	6,928	4,043	10,971		7,880	10,000		
Total Stamps ...	1,30,456	1,36,000	59,694	71,287	1,30,981		1,20,053	1,34,000	1,35,000	
† PROVINCIAL RATES.										
Public works cess	20,041	12,000	18,101	5,367	23,468		.....	14,500	20,500	
Road cess	669		.....	.....	.....					
Management of Wards' estates	766	500	311	.....	311					
Total Provincial Rates ...	21,476	12,500	18,412	5,367	23,779		.....	14,500	20,500	

W. J.—Reg. No. 1274C—92-7-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1376Bt., dated the 10th December 1888, submitting the estimate of Refunds and Drawbacks for 1889-90.

The sanctioned grant for "Refunds and Drawbacks" for 1888-89 is Rs. 5,46,000 against Rs. 5,81,728, the actuals of 1887-88. The Accountant-General now anticipates that the total expenditure during the current year will not fall short of Rs. 6,00,000. In view of the actuals of the twelve months ending 30th September 1888, which amounted to Rs. 6,43,685, the Accountant-General's estimate will be raised to Rs. 6,20,000.

2. The Accountant-General's estimates for 1889-90 are compared in the following table with the actuals of the past three years :—

REFUNDS.	Actuals, 1885-86.	Actuals, 1886-87.	Actuals, 1887-88.	Total of three years.	Average per annum.	Estimate for 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opium	2,161	670	1,232	4,063	1,354	2,000
Salt (Imperial) ...	1,85,726	2,05,369	2,02,044	5,93,139	1,97,713	2,00,000
„ (Provincial) ...	59	.....	.....	59	20	.....
Customs (Imperial) ...	1,04,498	82,120	1,25,323	3,11,941	1,03,980	1,05,000
„ (Provincial) ...	.....	156	328	484	161	500
Land Revenue ...	43,013	36,261	44,106	1,23,380	41,127	42,000
Stamps	1,33,900	1,26,129	1,30,456	3,90,485	1,30,162	1,34,000
Excise	11,302	17,682	8,738	37,722	12,574	12,000
Assessed Taxes ...	51,740	37,866	42,411	1,32,017	44,006	40,000
Forest	29	.....	651	680	227	.....
Registration ...	3,171	3,828	4,073	11,072	3,691	3,000
Provincial Rates ...	14,924	15,725	21,148	51,797	17,265	14,500
Total ...	5,50,523	5,25,806	5,80,510	16,56,839	5,52,280	5,53,000
Drawbacks ...	1,781	1,866	1,218	4,865	1,622	2,000
GRAND TOTAL ...	5,52,304	5,27,672	5,81,728	16,61,704	5,53,902	5,55,000

The Accountant-General's estimate of refunds of customs duty on salt for 1889-90 amounts to Rs. 2,00,000 against Rs. 2,02,044, the actuals of 1887-88, and Rs. 2,34,017, those of the twelve months ending 30th September 1888. The following table compares the receipts from customs duty on salt and the refunds under that head during the last seven years :—

	Customs duty.	Refunds.		Customs duty	Refunds.
	Rs.	Rs.		Rs.	Rs.
1881-82 ...	2,37,15,928	2,54,497	1885-86 ...	1,80,36,070	1,85,726
1882-83 ...	1,74,72,614	2,84,801	1886-87 ...	1,94,85,101	2,05,369
1883-84 ...	1,73,15,875	1,87,068	1887-88 ...	1,85,30,950	2,02,044
1884-85 ...	1,91,90,460	2,11,906			

From these figures it appears that the amount of refunds granted in any year has always exceeded one per cent. of the receipts from customs duty during the year. By Government notification dated the 19th January 1888, the customs duty on salt was raised from Rs. 2 to Rs. 2-8 per maund, and the estimate of customs duty for 1889-90 is Rs. 2,36,00,000. In view of these figures, the Accountant-General's estimate of refunds of salt duty will be raised to Rs. 2,45,000. The estimate of refunds of Provincial rates should also be raised, as the entire collections of the cesses in the districts in which the Local Self-Government Act has been introduced now pass through the Provincial Accounts, and their refunds should also be adjusted under the Provincial head, instead of a part through Provincial and a part through Local, as was the case before the Local Self-Government Act came into force. Some provision should also be made for the normal increase of transactions under the various heads. Adding Rs. 6,000 under Provincial Rates and Rs. 4,000 under the other heads, the total grant for 1889-90 will stand at Rs. 6,10,000.

3. The actual refunds under "Excise," Imperial and Provincial, for 1887-88 are shown by the Accountant-General to be Rs. 4,369 on each account. Under the present Provincial Contract, only one-fourth of the excise receipts are Provincial, and the Provincial share of the refunds should not exceed that proportion.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General and to the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1E}{53}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

C. E. G.—Reg. No. 957C—92—7-1-89.

ESTIMATES ON ASSIGNMENTS AND COMPENSATIONS, 1889-90.

No. 1241Bt., dated Calcutta, the 17th November 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 2.—ASSIGNMENTS AND COMPENSATIONS.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by Local officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Pensions in lieu of resumed lands	3,557	11,000	3,533	3,012	6,545	200	.....		11,190	11,200	11,200	
Sayer compensations ...	34,857	43,500	14,570	20,800	35,370	.....	.....		39,547	43,500	43,500	
Salt and opium compensations	23,000	23,000	11,500	11,500	23,000	.....	.....		23,000	23,000	23,000	
Miscellaneous	50,916	50,500	50,316	313	50,629	.....	200		50,300	50,300	50,300	
Total Imperial ...	1,12,330	1,28,000	79,919	35,625	1,15,544	200	200		1,24,037	1,28,000	1,28,000	
PROVINCIAL.												
Malikana	1,88,565	1,49,000	95,891	58,702	1,54,593	5,000	.....		1,60,123	1,54,000	1,54,000	
GRAND TOTAL ...	3,00,895	2,77,000	1,75,810	94,327	2,70,137	5,200	200	2,77,000	2,84,160	2,82,000	2,82,000	
DETAILS.												
Pensions in lieu of resumed lands ...	3,557	11,000	3,533	3,012	6,545				11,190	11,200	11,200	Provision made for half share of the pension of Ramkissen Sahi, a Ponapur Political pensioner, *vide* Bengal Government No. 173—74 LR, dated 17th January 1888.
Sayer Compensations.												
Compensation to Kissen Persaud Surma, *alias* Raja Baboo, on account of Jowar, Naraingunge, in the name of Luckinaran Thackoor	5,860	6,760	2,929	2,931	5,860				6,760	6,760	6,760	
Compensations not exceeding Rs. 5,000 per annum	28,997	36,740	11,641	17,869	29 510				32,787	36,740	36,740	
Total Sayer ...	34,857	43,500	14,570	20,800	35,370				39,547	43,500	43,500	
Salt Compensation.												
Convention between the Board of Customs, Salt and Opium and the Administrator of Chandernagore, dated 5th July 1839 ...	20,000	20,000	10,000	10,000	20,000				20,000	20,000	20,000	
Opium Compensation.												
Compensation payable under Convention with the French Government, dated 16th July 1887 ...	3,000	3,000	1,500	1,500	3,000				3,000	3,000	3,000	
	23,000	23,000	11,500	11,500	23,000				23,000	23,000	23,000	
Total Compensations...	57,857	66,500	26,070	32,300	58,370				62,547	66,500	66,500	
Miscellaneous.												
Compensation to Bhootan Government for resumption of Dooars in Assam ...	50,000	50,000	50,000	.....	50,000				50,000	50,000	50,000	
Miscellaneous	916	500	316	313	629				300	300	300	The actuals of 1887-88 include arrear payments from October 1884 to the Mohurbhunj State.
Total Miscellaneous ...	50,916	50,500	50,316	313	50,629				50,300	50,300	50,300	
Total Imperial ...	1,12,330	1,28,000	79,919	35,625	1,15,544				1,24,037	1,28,000	1,28,000	
EXPENDITURE.												
PROVINCIAL.												
Allowances to District and Village Officers.												
Malikana	1,88,565	1,49,000	95,891	58,702	1,54,593				1,60,123	1,54,000	1,54,000	Based on local estimates passed by the Board of Revenue and the replies to queries issued from this office. Increases are estimated in Monghyr, Furreedpore, and Durbhunga on account of arrears, and expected payments against decreases in Backergunge, Mymensing, Patna, and Sarun, based on actuals. The high actuals of 1887-88 result from payment of arrears, Monghyr, Backergunge and Durbhunga.

W. LeB--Rec No 709C -104 -8-12 88.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE DECEMBER 1888.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1241Bt., dated the 17th November 1888, submitting the estimate of Imperial and Provincial expenditure under the head "Assignments and Compensations" for the year 1889-90.

The total expenditure for the year 1889-90 has been estimated by the Accountant-General at Rs. 2,82,000, against Rs. 2,77,000, the sanctioned grant for the current year and Rs. 3,00,895, the actuals of 1887-88. The following table compares the actuals of 1886-87 and 1887-88 with the estimate for 1889-90 under the several sub-heads :—

	Actuals, 1886-87.	Actuals, 1887-88.	Estimate. 1889-90.
	Rs.	Rs.	Rs.
IMPERIAL—			
Pensions in lieu of resumed lands ...	.....	3,557	11,200
Compensations—			
Sayer	41,976	34,857	43,500
Salt	20,000	20,000	20,000
Opium	3,000	3,000	3,000
Miscellaneous	1,00,000	50,916	50,300
Total Imperial ...	1,64,976	1,12,330	1,28,000
PROVINCIAL—			
Malikana	1,44,627	1,88,565	1,54,000
Total ...	3,09,603	3,00,895	2,82,000

The high figures against the head Miscellaneous in 1886-87 include arrears of Rs. 50,000 paid to the Bhootan Government, and those against Malikana (the only provincial head in this budget) in 1887-88 include arrear payments made in the districts of Monghyr, Backergunge and Durbhunga.

The Accountant-General's estimate is accepted.

ORDER—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Board of Revenue, and to Revenue and Political Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

No. F$\frac{E}{98}$3-6.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The December 1888.

H. P.—Reg. No. 633C—78—6-12-88.

LAND REVENUE BUDGET ESTIMATE FOR 1889-90.

No. 1407Bt., dated Calcutta, the 21st December 1888. [FILE F $\frac{E}{140}$ 1.]

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAND REVENUE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	REVISED ESTIMATE, 1888-89.		ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Board of Revenue.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Shared.													
Ordinary revenue ...	3,71,78,443	3,74,24,000	2,58,48,724	1,27,60,018	3,86,08,742	.....	1,19,000	.....	.....	3,74,31,053	3,73,05,000	3,73,00,000	The actuals for the seven months of the current year give Rs. 1,34,08,000, showing an increase over the same period of 1887-88, Rs. 1,33,98,000, of only Rs. 10,000. The actuals for the 12 months ended 31st October 1888 give Rs. 3,80,15,000, and in view of the concession of 3 annas reduction in the rupee having been granted to the ryots of Majnamoota and Jellamoota Estates in Midnapore, I would not retain for the budget for the present a higher figure than Rs. 3,81,00,000.
Sale of Government estates	36,123	14,000	5,612	3,004	8,616	3,000	.....	.....	.....	16,870	17,000	17,000	
Sale proceeds of waste lands, and redemption of land tax	22,165	10,000	13,421	17,306	30,727	15,000	.....	.....	.....	4,960	(a)25,000	15,000	(a) Local figures invariably under-estimate this item, for which I take the average of five years.
Rent of resumed police service lands and service commutations ...	75,426	78,000	53,536	26,486	80,022	.....	.....	.....	.....	77,698	78,000	78,000	
Rent, &c., of fisheries	947	.....	576	124	700	1,000	.....	.....	.....	.....	1,000	1,000	
Miscellaneous ...	3,04,091	3,34,000	1,97,949	1,05,857	3,03,806	.....	43,000	.....	.....	2,63,962	2,91,000	2,91,000	
Total Shared ...	3,76,17,195	3,78,60,000	2,61,19,818	1,29,12,795	3,90,32,613	19,000	1,62,000	.....	.....	3,77,94,543	3,77,17,000	3,77,12,000	
Imperial Share—(Three-fourths)	2,84,53,081	2,89,72,000	.....	.....	.....	.....	70,000	.....	.....	.....	2,89,02,000	2,87,02,000	
Provincial Share—(One-fourth) ...	91,64,114	88,88,000	.....	.....	.....	.....	73,000	.....	.....	.....	88,15,000	90,10,000	
10 per cent. on collections from Government estates	3,83,896	4,00,000	2,67,946	1,00,755	3,68,701	.....	17,000	.....	.....	3,91,256	3,83,000	3,88,000	
Total Provincial ...	95,48,010	92,88,000	.....	.....	.....	.....	90,000	.....	.....	.....	91,98,000	93,98,000	
Total ...	3,80,01,091	3,82,60,000	.....	.....	.....	.....	1,60,000	3,82,60,000	3,82,00,000	3,81,85,799	3,81,00,000	3,81,00,000	

BENGAL.

Memorandum showing how the Provincial Share of Land Revenue is calculated.

	Actuals, 1887-88.	Revised estimate, 1888-89.	BUDGET ESTIMATE, 1889-90.	
			Proposed by Accountant-General.	Passed by Government.
	Rs.	Rs.	Rs.	Rs.
Total Land Revenue	3,80,01,091	3,82,60,000	3,81,00,000	3,81,00,000
Total Land Revenue wholly Provincial...	3,83,896	4,05,000	3,88,000	3,88,000
Amount divided proportionally ...	3,76,17,195	3,78,55,000	3,77,12,000	3,77,12,000
Imperial	2,82,12,896	2,83,91,000	2,82,84,000	2,82,84,000
Provincial	94,04,299	94,64,000	94,28,000	94,28,000
Special Transfers—				
1. Adjustment of Land Revenue under new contract (Financial Department orders No. 390, dated 26th January 1888, and No. 2381, dated 11th May 1887)	—6,90,000	—6,90,000	—6,90,000	—6,90,000
2. For new Pilot Brig (Financial Department order No. 2505, dated 13th May 1887)	.....	1,00,000	.....	.....
3. For Orissa Coast Canal (Financial Department order No. 3474, dated 30th June 1887	3,10,000	.....	.....	.....
Inter-provincial Adjustment	85,130	.....	.....	.....
Adjustment for Shajehanpore rum ... } (Financial Department order	.....	32,000	32,000	32,000
Ditto for Ganja exported ... } No. 1124, dated 4th March 1887	.....	—31,000	—31,000	—31,000

BENGAL—*continued.*

	Actuals 1887-88.	Revised estimate, 1888-89.	Budget estimate, 1889-90. Proposed by Accountant-General.	Budget estimate, 1889-90. Passed by Government.
	Rs.	Rs.	Rs.	Rs.
Two Customs House Appraisers (Financial Department order No. 5906, dated 14th November 1887)	6,549	8,000	8,000	8,000
Conservation of ancient monuments (Financial Department order No. 3118, dated 13th June 1887)	1,000	.....	1,000	1,000
On account of copying fees realized in cash and credited to Imperial Revenue without authority reducing Provincial share in 1885-86 ...	5,836	.....	.....	.....
Additional grant to meet the expenses of Eastern Bengal Railway Police (Financial Department order No. 5837, dated 24th October 1888) ...	41,000	41,000	41,000	41,000
On account of all ordinary Political charges in Bengal (Financial Department No. 2446, dated 9th May 1888)	.....	21,000	21,000	21,000
On account of Calcutta Police charges (Financial Department No. 1697, dated the 29th March 1888)	.....	.....	.....	2,00,000
	—2,40,185	—5,19,000	—6,18,000	—4,18,000
Corrected distribution—				
Imperial	2,84,53,081	2,89,10,000	2,89,02,000	2,87,02,000
Provincial	91,64,114	89,45,000	88,10,000	90,10,000
Land Revenue not included in the division—				
Provincial	3,83,896	4,05,000	3,88,000	3,88,000
Total Land Revenue ...	3,80,01,091	3,82,60,000	3,81,00,000	3,81,00,000
Imperial	2,84,53,081	2,89,10,000	2,89,02,000	2,87,02,000
Provincial	95,48,010	93,50,000	91,98,000	93,98,000

LAND REVENUE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	Actuals of 12 months ending 30th September 1888. First six months of 1888-89.	Actuals of 12 months ending 30th September 1888. Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Board of Revenue.	Estimate of 1889-90. Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ordinary Revenue.										
Fixed collections	3,45,38,032	3,47,61,000	2,40,58,559	1,19,12,763	3,59,71,322		3,47,29,009	3,46,50,000	3,46,50,000	
Collections from Government estates	29,83,685	30,25,000	20,36,520	9,26,683	29,63,203		30,55,365	30,00,000	30,00,000	
Less 10 per cent. on collections from Government estates and of estates the rental of which accrues temporarily or permanently to the State ...	3,83,896	4,00,000	2,67,946	1,00,755	3,68,701		3,91,256	3,83,000	3,88,000	
Recovery of Cesses.										
Road and Public Works Cess on all ryotwari tracts and Government estates settled ryotwari ... ... Rs. 41,857										
Road and Public Works Cess on all ryotwari tracts and Government estates settled otherwise 86,093										
Total ... 1,27,950										
Deduct—Amount transferred to 3. Land Revenue—Management of Government estates—in reduction of Road and Public Works Cess expenditure 1,27,950										
Total										
Quit-rents of Tributary States	40,622	38,000	21,591	21,327	42,918		37,945	38,000	38,000	
Total Ordinary Revenue ...	3,71,78,443	3,74,24,000	2,58,48,724	1,27,60,018	3,86,08,742		3,74,31,053	3,73,05,000	3,73,00,000	
Miscellaneous.										
Record-room receipts	2,126	2,000	1,141	1,189	2,330		1,623	2,000	2,000	These appear to be very small compared with other provinces.
Land registration fees	3,672	3,000	2,163	1,144	3,307		2,545	3,000	3,000	
Malikana revenue	1,15,468	1,20,000	70,739	43,761	1,14,500		1,17,857	1,18,000	1,18,000	
Miscellaneous receipts ...	1,82,666 / 169	2,09,000	1,23,906	59,763	1,83,669		1,41,937	1,68,000	1,68,000	Based on local figures corrected by actuals.
Total Miscellaneous ...	3,04,091	3,34,000	1,97,949	1,05,857	3,03,806		2,63,962	2,91,000	2,91,000	

GRANT 3.—LAND REVENUE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Survey and settlement ...	1,42,946	2,96,000	41,912	30,043	71,955	1,63,800	.....		3,88,432	4,59,800	3,50,000	
Charges of District Administration	28,37,123	28,98,000	14,79,222	13,91,081	28,70,303	.....	10,400		13,13,051	28,87,600	28,87,600	See details.
Management of Government Estates	3,36,280	3,30,000	1,79,368	1,41,782	3,21,150	400	.....		3,61,748	3,30,400	2,91,000	
Land Records and Agriculture	89,182	66,000	47,735	28,709	76,444	8,200	.....		70,880	74,200	74,350	
Add—For rounding	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,02,950 291	
Total ...	34,05,531	35,90,000	17,48,237	15,91,615	33,39,852	1,72,400	10,400	35,10,000	21,40,111	37,52,000	36,03,000	

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SURVEY AND SETTLEMENT.										
SURVEY AND SETTLEMENT PARTIES.										
NUMBERS. 1888-89. 1889-90. DEMARCATION SURVEY.										
Salaries.										
Assistant Superintendent or Deputy Collector	10,299	5,500	3,922	1,750	5,672			5,500		
Establishment.										
Clerks	1,618	1,820	1,038	1,645	2,683			1,820		
Servants, guards, measurers, and others	370	72	214	212	426			72		
Field establishment	3,974	7,260	423	105	528			7,260		
Temporary establishment ...	2,149	.....	381	13	394			.....		
Survey of ghatwali lands ...	3,146	.....	1,698	.....	1,698			.....		
Demarcation work in Mozufferpore ...	8,683	.....	.....	.....	.....			.....		
Total Establishment ...	19,940	9,152	3,754	1,975	5,729			9,152		
Allowances.										
Travelling allowances of officers ... ... Travelling allowances of establishment	2,688	2,128	752	540	1,292			2,128		The estimates for 1889-90 not having been received by me from the Board of Revenue, the sanctioned grants for 1888-89 have been reproduced *pro forma*.
Supplies and Services.										
Purchase of tents	214	.....	244	.....	244			.....		
Boundary pillars	1,101	2,000	348	2,000	2,348			2,000		
Petty construction	.....	.....	.....	510	510			.....		
Mathematical stores	358	.....	358	.....	358			.....		
Total Supplies and Services...	1,703	2,000	950	2,510	3,460			2,000		
Contingencies.										
Postage charges	54	.....	28	10	38			.....		
Office expenses and miscellaneous	1,256	1,220	807	1,110	1,917			1,220		
Total Contingencies ...	1,310	1,220	835	1,120	1,955			1,220		
Total Demarcation Survey ...	35,040	20,000	10,213	7,895	18,108			20,000		

GRANT 3.—LAND REVENUE—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure—continued.										
SURVEY AND SETTLEMENT—*continued.*										
SURVEY AND SETTLEMENT PARTIES—*concluded.*										
Numbers. 1888-89. 1889-90.										
LAND SETTLEMENT CHARGES.										
Salaries.										
Settlement Officer ( )	5,185	.....	1,707	697	2,404					
Deputy Collectors ( )	481	.....	181	228	409					
Sub-Deputy Collectors (at and at)	2,160	.....	1,200	1,200	2,400					
Total Salaries ...	7,826	.....	3,088	2,125	5,213					
Establishment.										
Establishment under Settlement Officer— Clerks on less than 200 ... Servants ...	6,020	.....	2,988	5,097	8,085					
Establishment under Deputy Collectors— Clerks on less than 200 ...	6,631	.....	3,678	1,167	4,845					
Servants ...	1,229	.....	830	282	1,112					
Establishment under Sub-Deputy Collectors— Clerks on less than 200 ...	1,624	.....	804	1,402	2,206					
Servants ...	1,157	.....	568	780	1,348		.....	1,42,300		Based on local estimates passed by the Board of Revenue. The estimates of Cuttack and Julpigoree not having been received, the sanctioned grants of these two districts for 1888-89 have been reproduced *pro forma*, and as the details of the sanctioned grants for 1888-89 were not furnished to me, the distribution of the estimate adopted into details cannot be made.
Measuring establishment ...	2,674	.....	2,320	1,238	3,558					
Establishment for writing jumma bundi papers	181	.....	.....	.....	.....					
Temporary establishment ...	14,243	.....	13,322	4,911	18,233					
Total Establishment ...	34,659	.....	24,510	14,877	39,387					
Allowances.										
Travelling allowances of officers ... ... Travelling allowances of establishment	1,322	.....	734	1,943	2,677					
Total Allowances ...	1,322	.....	734	1,943	2,677					
Contingencies.										
Postage charges	22	.....	.....	58	58		.....	.....	...	
Office expenses and miscellaneous	4,121	.....	3,367	3,145	6,512		.....	.....	...	
Total Contingencies ...	4,143	.....	3,367	3,203	6,570		.....	.....		
Total Land Settlement Charges	47,950	1,03,527	31,699	22,148	53,847		90,944	1,42,300		
Total Survey and Settlement Parties	83,890	1,23,527	41,912	30,043	71,955		90,944	1,02,300		

GRANT—3. LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SURVEY AND SETTLEMENT—*concld.*										
Professional Survey Parties—Charges of Survey Parties transferred from India estimate	59,056	1,96,851	.....	.....	.....		2,83,288	2,83,288		The Surveyor-General's estimate is made up thus—
Amount to be received from the Calcutta Municipality ...	.....	36,428								
		1,60,423								
										(1) No. 2 Party to be employed in a district not yet named ... ... Rs. 81,488
										(2) No. 4 Party, Eastern Bengal— Rs. (a) Chittagong ... 19,000; (b) Western Dooars ... 73,000; (c) Pergunnahs Seral (Ward's estate) ... 32,000 — 1,24,000
										(3) No. 4A, Srinagar— (d) Srinagar Ward's estate ... ... 26,300; (e) Burdwan Raj Khas Mehal Ward's estate ... ... 21,000 — 47,300
										(4) No. 8, Bengal and Orissa— (f) Calcutta ... ... 17,600; (g) Angul { Cadastral. 8,700; Forest 8,500 } — 17,200; (h) Government estates in Orissa ... ... 45,000; (i) District not named 30,000; (j) Kujong Ward's estate ... ... 14,000; (k) Kanika Ward's estate ... ... 30,000 — 1,53,800
										Total 4,06,588
										Deduct charges recoverable from the estates concerned—(c) Rs. 32,000, (d) and (e) Rs. 47,300, (j) Rs. 14,000, and (k) Rs. 30,000 or 1,23,300
										Leaving as chargeable to Bengal ... 2,83,288
Cost of cadastral maps	.....	12,050	.....	.....	.....		14,200	14,212		
Lump deduction ...	.....	.....	.....	.....	.....		.....	.. ...		
Total Survey and Settlement...	1,42,946	2,96,000	41,912	30,043	71,955		3,88,432	4,59,800	3,50,000	
CHARGES OF DISTRICT ADMINISTRATION.										
GENERAL ESTABLISHMENTS.										
NUMBERS. 1888-90. / 1889-90.										
		Salaries.								
		Collectors and Magistrates—								
15 / 15		1st grade (2,250)	8,26,629	3,88,800	4,32,141	3,94,369	8,26,510	...	3,88,800	3,88,800
15 / 15		2nd ,, (1,800)		3,11,040				...	3,11,040	3,11,040
7 / 7		3rd ,, (1,500)		1,20,960				.....	1,20,960	1,20,960
		Joint-Magistrates and Deputy Collectors—								
23 / 23		1st grade (900) ...	2,19,416	2,38,464					2,38,464	2,38,464
11 / 12		2nd ,, (700) ...		88,704					96,768	96,768
		Assistant Magistrates and Collectors—								Increase due to the appointment of an Additional Joint-Magistrate, which appointment was kept vacant so long as Mr. Barnes was employed as Private Secretary, *vide* Government of India, Financial Department, No. 2872, dated 27th November 1882.
55 / 50		1st class (450 to 500)	99,445	3,12,192	1,71,654	1,68,091	3,39,745		2,82,240	2,82,240
8 / 6		2nd class (400)		36,864					27,648	27,648
10 / 12		Statutory Civilians (2=400, 8=320, 1=300 and 1=250) ...	36,815	36,240					46,920	46,920
		Deputy Commissioners—								
2 / 2		1st grade (1,833-5-4)	1,52,814	42,240	79,331	73,788	1,53,119		43,120	43,120
3 / 3		2nd grade (1,666-10-8)		59,200					59,200	59,200
3 / 3		3rd grade (1,333-5-4)		47,360					47,360	47,360

In 1888-89 two civil servants held these appointments against one in the current year hence the decrease in 1888-89.

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1889-90.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—contd.										
		CHARGES OF DISTRICT ADMINISTRATION—*contd.*										
		GENERAL ESTABLISHMENTS—*contd.*										
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Salaries.										
		Assistant Commissioners—										
3	3	1st grade (800) ...	17,161	28,800	6,726	3,849	10,575			28,800	[illegible]	
2	2	2nd " (700) ...		16,800						16,800	16,800	
1	1	3rd " (500) ...		6,000						6,000	6,000	
		Deputy Collectors and Deputy Magistrates (Uncovenanted)—										
7	7	1st grade (800) ...	11,46,925	67,200	5,72,604	5,60,446	11,33,050			67,200	67,200	
9	9	2nd " (700) ...		75,600						75,600	75,600	
19	19	3rd " (600) ...		1,36,800						1,36,800	1,36,800	
38	38	4th " (500) ...		2,28,000						2,28,000	[illegible]	
64	64	5th " (400) ...		3,07,200						3,07,200	3,07,200	
58	58	6th " (300) ...		2,08,800						2,08,800	[illegible]	
37	37	7th " (250) ...		1,11,000						1,11,000	1,11,000	
1	1	Sub-Assistant-Commissioner . .	1,115	2,400	865	2,650	3,515			2,400	2,400	
		Local allowances at and at ...	.....	3,300	.....	.....	.....			3,300	3,300	
				28,73,964						28,54,420	[illegible]	
		Deduct—Probable savings		2,73,964						2,94,420	[illegible]	
		Total Salaries ...	25,00,340	26,00,000	12,63,321	12,03,193	24,66,514			25,60,000	25,60,000	
		Deduct—Moiety amount transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	12,50,170	13,00,000	6,31,660	6,01,597	12,33,257			12,80,000	12,80,000	
		Total Salaries—Land Revenue share	12,50,170	13,00,000	6,31,661	6,01,596	12,33,257			12,80,000	12,80,000	
Numbers 1889-90.	Numbers 1889-90.	*Establishment.*										
		Chief Office Establishment—										
		Clerks on 200 and over ...	... ..	.....	.....	.....	.....		.....	.....		
1,170	1,177	Clerks on less than 200 ...	5,38,319	5,48,171	2,86,659	2,91,060	5,77,719		5,55,974	5,55,974	5,55,974	Increase due to the increments and to the entertainment of seven comparing clerks under Board's orders as follows:—Midnapore one, Mymensingh one, Patna one, Gya one, Sarun one, Shahabad one, and Durbhunga one, against a transfer of two poddars from clerks to servants in the Bankoora Collector's office and entertainment of two mohurirs in Chittagong under Government order No 1350TR, dated 2nd September 1885, pending settlement of the Salaries Commission's Report.
492	496	Peon duftries, and servants ...	35,351	32,790					33,108	33,108	33,108	Increase due to the transfer of two poddars at Bankoora from clerks to servants; to the entertainment of one duftry in Chittagong and one chowkidar and duftry in Cuttack, *vide* Bengal Government No. 1350TR, dated 2nd September 1885, and No. 152TD, dated 1st November 1888, respectively, and two in Durbhunga, one sanctioned in Bengal Government No. 840, dated 18th February 1884, inadvertently omitted from previous estimate and the other transferred from Patna against a decrease of two in Khoolna and Hazaribagh.
		Deputy Collectors' and Deputy Magistrates' Establishment—										
1,013	1,011	Clerks on less than 200 ...		3,25,660					3,29,948	3,29,948	3,29,948	Increase due to the entertainment of additional establishments for Deputy Collectors and Deputy Magistrates passed by the Board of Revenue.
587	591	Peons, duftries, and servants ...	3,41,118	37,402	1,71,472	1,71,102	3,42,574		37,806	37,806	37,806	
...	...	Establishment not divisible ...		306					240	240	240	Represents Rs. 47, cost of the establishment entertained in connection with acquisition of land for the Corporation of the Town of Calcutta under Bengal Government No. 829, dated 12th November 1888.
8	8	Boat establishment		624					624	624	[illegible]	
		Temporary establishment... ...	8,163	4,700	4,692	3,951	8,643		5,380	5,380	[illegible]	Chiefly in Shahabad for certificate work.
		Total Establishment ...	9,22,953	9,49,599	4,62,823	4,66,113	9,28,936		9,63,080	9,63,080	[illegible]	
		Deduct—Moiety of establishment of Deputy Magistrates transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"...	1,70,559	1,81,501	85,736	85,551	1,71,287		1,83,877	1,83,877		
		Total Establishment—Land Revenue Share	7,52,394	7,68,098	3,77,087	3,80,562	7,57,649		7,79,203	7,79,203	[illegible]	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHARGES OF DISTRICT ADMINISTRATION—*contd.*										
GENERAL ESTABLISHMENTS—*concld.*										
Allowances.										
Travelling allowances of officers	1,31,944	1,40,000	79,820	46,044	1,25,864		1,39,087	1,32,000	1,32,000	Reduced on actuals.
Travelling allowances of establishment	16,744	19,400	9,239	7,682	16,921		23,754	16,961	16,961	Ditto ditto.
Local allowance	.....	.....	.....	.....	.....		912	912	912	For the establishment of the Deputy Commissioner at Julpigoree.
House allowance	2,523	600	838	1,754	2,592		2,469	3,088	3,088	Increased for rounding the provision for the Sub-divisional Officers of Jehanabad in Hooghly and Brahmanbaria and Chandpore in Tipperah.
Total Allowance ...	1,51,210	1,60,000	89,897	55,480	1,45,377		1,66,222	1,52,961	1,52,961	
Deduct—Moiety of travelling allowance of officers transferred to "19A.—Law and Justice—Courts of Law, Criminal Courts"	65,972	69,700	39,910	23,022	62,932		70,778	67,544	67,544	
Total Allowances—Land Revenue Share ...	85,238	90,300	49,987	32,458	82,445		95,444	85,417	85,417	
Supplies and Services.										
Compensation for lands taken for public purposes	628									
Petty construction and repairs	9,669									
Value of mathematical stores...	1,338									
Do. Mint stores	113									
Charges for remittance of treasure	4,437									
Charges for conducting law-suits	39,375									
Process-serving contingencies	2,345									
Remuneration to copyists ...	27,580									
Purchase of tents	11,769									
Purchase and keep of elephants	3,351									
	1,00,605									
Contingencies.										
Rents, rates, and taxes... ...	13,029	2,63,202	1,45,544	1,35,585	2,81,129		68,522	2,58,000	2,58,000	The contract grant ending with 1887-88 has been reproduced *pro formâ*. The figures are made up thus— Rs. Contract contingencies, excluding Rs. 14,000 provided for under Stationery ... ... 1,96,000; Special and countersigned contingencies ... ... 22,050; Compensation for lands in Burdwan, Midnapore, Shahabad, Dinajpore, and Lohardugga passed by the Board ... ... 8,448; Petty construction above Rs. 100 ... 6,000; Khalari rent ... ... 9,361; Pulbundi allowance ... ... 3,173; Feed of elephant ... ... 600; Purchase-money of estates ... ... 600; Municipal rates and taxes ... ... 11,000; 2,57,732; Add for rounding 268; 2,58,000
Postage charges	32,849									
Telegram charges	3,889									
Purchase of furniture	13,205									
Repair of furniture	1,727									
Tour charges	9,615									
Section-writing	96									
Hot and cold weather charges	14,117									
Repair of tents	2,521									
Miscellaneous charges	.....									
Purchase of tents	.....									
Purchase of books and publications	72									
Office expenses and miscellaneous	57,917									
	1,49,037									
Total Supplies and Services and Contingencies	2,49,642	2,63,202	1,45,544	1,35,585	2,81,129		68,522	2,58,000	2,58,000	
Total General Establishments—Land Revenue Share ...	23,37,444	24,21,600	12,04,279	11,59,201	23,54,480		9,43,169	24,02,620	24,02,620	
SUB-DIVISIONAL ESTABLISHMENTS.										
NUMBERS. 1888-89. / 1889-90.										
Salaries.										
78 / 78 Sub-Deputy Magistrates and Collectors (16—200, 23—175, 26—150, and 13—100)	1,48,303	1,49,100	72,313	76,086	1,48,399		.....	1,49,100	1,49,100	
Establishment.										
71 / 71 Canoongoes ... Surveyors ...	48,272	48,000	23,776	22,928	46,704		48,000	48,000	48,000	
153 / 153 Chainmen and measurers ...	15,061	24,420	7,891	6,781	14,672		24,420	24,420	24,420	
Servants	4	.....	.....	294	294		.....	.....	.....	
Total Establishment ...	63,337	72,420	31,667	30,003	61,670		72,420	72,420	72,420	

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	Fist six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure—contd.										
CHARGES OF DISTRICT ADMINISTRATION—*contd.*										
SUB-DIVISIONAL ESTABLISHMENTS—*concld.*										
Allowances.										
Travelling allowances of officers	14,934	8,000	17,622	3,544	23,493		4,355	12,000	12,000	Increased on actuals.
Travelling allowances of establishment	8,662	4,440		2,327			2,538	8,000	8,000	
Total Allowances ...	23,596	12,440	17,622	5,871	23,493		6,893	20,000	20,000	
	2,35,236	2,33,960	1,21,602	1,11,960	2,33,562		79,313	2,41,520	2,41,520	
Deduct—Moiety of salaries and establishment transferred to "19A—Law and Justice—Courts of Law—Criminal Courts"	1,17,618	1,10,760	51,990	53,045	1,05,035		36,210	1,10,760	1,10,760	
Total Sub-divisional Establishment—Land Revenue Share	1,17,618	1,23,200	69,612	58,915	1,28,527		43,103	1,30,760	1,30,760	
PARTITION ESTABLISHMENT.										
Salaries.										
Deputy Collectors	17,425	19,200	10,171	8,843	19,014		19,200	19,200	19,200	
Establishment.										
Clerks	17,459	8,515	9,958	10,797	20,755		8,518	15,000	15,000	
Servants	1,353	1,066	774	1,167	1,941		1,162	1,500	1,500	
Measuring establishment ...	34,106	34,286	16,882	14,615	31,497		39,295	34,500	34,500	
Total Establishment ...	52,918	43,867	27,614	26,579	54,193		48,975	51,000	51,000	
Allowances.										Based chiefly on actuals. A fluctuating item met by fees which are credited under XXV, Miscellaneous—Miscellaneous Fees, Fines and Forfeitures.
Travelling allowance of officers	2,413	4,500	1,172	1,792	2,964		4,070	3,000	3,000	
Ditto of establishment		1,600					1,614	2,000	2,000	
Total Allowances ...	2,413	6,100	1,172	1,792	2,964		5,684	5,000	5,000	
Contingencies.										
Office expenses and miscellaneous	40,512	25,833	25,669	18,492	44,161		3,942	30,000	30,000	
Total Partition Establishment	1,13,268	95,000	64,626	55,706	1,20,332		77,801	1,05,200	1,05,200	
PROCESS-SERVING ESTABLISHMENT.										
NUMBERS. 1888-89. / 1889-90.										
Establishment.										
125 / 126 Nazirs	45,458	44,069	22,892	23,469	46,361		44,166	44,166	44,166	Provision made for one additional buxhee at Rs. 10 per month for the Sewan sub-division at Sarun, *vide* Bengal Government No. 2233—824LR, dated 27th July 1887.
1,247 / 1,303 Peons	93,879	94,506	47,041	47,913	94,954		98,784	98,784	98,784	Increase due to additional provision for 24 peons at Chittagong, 1 at Bankoorah, 20 at Pooree, and 14 at Jessore, *vide* Bengal Government Nos. 354—142LR, 2304—1014LR, and 3851—1386LR, dated 28th June and 18th July 1888, and 27th December 1887, respectively, against a decrease of three peons, two at Burdwan and one at Mymensingh.
Extra peons ...	56,100	46,296	28,703	26,656	55,359		44,937	45,000	45,000	Estimate of Local officers retained, but actuals point to an increase.
Total Establishment ...	1,95,437	1,84,871	98,636	98,038	1,96,674		1,87,887	1,87,950	1,87,950	
Allowances.										
Travelling charges	1,858	1,629	976	1,378	2,354		1,956	1,950	1,950	Increased on actuals.
Total Process-serving Establishment	1,97,295	1,86,500	99,612	99,416	1,99,028		1,89,843	1,89,900	1,89,900	
RECORD-ROOM (OR COPY-MAKING) ESTABLISHMENT.										
Establishment	22,622	15,600	12,348	3,937	16,285		15,600	15,600	15,600	As estimated by the Board of Revenue.
Contingencies										

GRANT 3.—LAND REVENUE—*continued.*

Numbers 1888-89	Numbers 1889-90	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHARGES OF DISTRICT ADMINISTRATION—*concld.*										
		SURVEY OF WASTE LAND.										
		Salaries.										
1	1	Assistant Superintendent (150)	6,600	6,600	3,850	1,400	5,250		1,800	1,800	1,800	
		Establishment.										
7	5	Clerks	2,374	3,840	1,394	1,354	2,748		2,820	2,820	2,820	
18	4	Servants	349	1,800	255	192	447		360	360	360	
		Field establishment	9,969	10,443	7,768	2,463	10,231		6,826	6,826	6,826	
		Establishment for writing jummabundi papers	361	768	.....	288	288		1,444	1,444	1,444	
		Total Establishment	13,053	16,851	9,417	4,297	13,714		11,450	11,450	11,450	Estimate of Deputy Commissioner of Julpigoree, passed by the Board of Revenue.
		Allowances.										
		Travelling allowances of officers	871	1,200	204	497	701		630	630	630	
		Travelling allowances of establishment		600					300	300	300	
		Total Allowances ...	871	1,800	204	497	701		930	930	930	
		Contingencies.										
		Postage charges	10	30	2,728	1,383	4,111		15	15	15	
		Office expenses and miscellaneous	3,356	4,819					1,419	1,405	1,405	
		Total Contingencies ...	3,366	4,849	2,728	1,383	4,111		1,434	1,420	1,420	
		Total Survey of Waste Land ...	23,890	30,100	16,199	7,577	23,776		15,614	15,600	15,600	
		WARDS' ESTATES ESTABLISHMENT.										
		Establishment.										
		Clerks on less than 200 ...	22,369	22,860	11,437	11,786	23,223		24,233	24,233	24,233	
		Servants	840	888					879	879	879	
		Total Establishment ...	23,209	23,748	11,437	11,786	23,223		25,112	25,112	25,112	
		Allowances.										
		Travelling allowances	176	150	149	159	308		150	150	150	
		Contingencies.										
		Postage charges	792	1,000	454	442	896		1,203	1,203	1,203	Based on local estimates passed by the Board of Revenue. Increases are estimated in Bhagulpore, Hooghly, Cuttack, Dacca, Nuddea, Jessore, and Durbhunga against decrease in Burdwan, Nuddea, and Rajshahye.
		Rents, rates, and taxes ...	.....	.....	.....	84	84		.....	.....	.....	
		Office expenses and miscellaneous	809	1,102	506	2,858	3,364		1,456	1,455	1,455	
		Total Contingencies ...	1,601	2,102	960	3,384	4,344		2,659	2,658	2,658	
		Total Wards' Estates Establishment	24,986	26,000	12,546	15,329	27,875		27,921	27,920	27,920	
		Total Charges of District Administration	28,37,123	28,98,000	14,79,222	13,91,081	28,70,303		13,13,051	28,87,600	28,87,600	
		MANAGEMENT OF GOVERNMENT ESTATES.										
		COLLECTION OF REVENUE.										
		Salaries.										
		Deputy or Sub-Deputy Collectors	6,573	17,880	2,80	2,499	5,308		19,980	19,980		Based on local estimates which with the exception of those for the Sonthal Pergunnahs and Angul Estates have been reviewed and passed by the Board of Revenue. Increase due to increment to the salary of the officers at Julpigoree and to the appointment at Bogra having been wrongly included in 1888-89 under tehsildars and mohurirs.
		Establishment.										
		Tehsildars and mohurirs ...	80,400	80,118	71,517	60,723	1,32,240		78,162	77,922		Decrease due to the reason given above, and to reduction in establishment in Gya and Shahabad, and to the abolition of the appointment at Rajshahye against an increase at Hazaribagh.
		Clerks	21,982	23,796					22,572*	22,572		* Decrease nominal, due to wrong provision in 1888-89 made here for 15 servants.
		Servants	35,111	36,744					37,951†	37,951		† Increase due to provision [illegible] servants which, in 1888-89, was provided for wrongly under "Clerks."
		Temporary establishment ...	21,483	24,518	12,120	19,198	31,318		20,690	20,930		
				1,65,176						1,59,375		
		Deduct—Probable savings ...	.....	30,025	.....	.....	.....		.....	30,890		
		Total Establishment ...	1,58,976	1,35,151	83,637	79,921	1,63,558		1,59,375	1,28,485		

GRANT 3.—LAND REVENUE—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Board of Revenue.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MANAGEMENT OF GOVERNMENT ESTATES—*concld.*										
COLLECTION OF REVENUE—*concld.*										
Allowances.										
Commission on collection of rents	37,802	43,270	21,272	18,887	40,159		26,780	26,780		The provision made in 1888-89 on this account for Dumka, Rs. 17,664, against nothing in 1889-90, which has been accepted and passed by the Government of Bengal, *vide* No. F.$\frac{P.}{85}$ 3, dated 26th October 1888.
Travelling allowances	7,864	10,072	4,412	4,258	8,670		10,100*	8,500		* Reduced on actuals.
Total Allowances ...	45,666	53,342	25,684	23,145	48,829		36,880	35,280		
Contingencies.										
Office and ground rent	349	678	51	1,080	1,131		875	875		
Contingencies	24,639	16,524	18,428	6,442	24,870		16,577	20,000		Increased on actuals.
Postage charges	1,254	2,541	774	736	1,510		2,701	1,500		Reduced on actuals.
Telegrams	8	.....	8	3	11		.....	.....		
Total Contingencies ...	25,650	19,743	19,261	8,261	27,522		20,153	22,375		
ROAD AND P. W. CESS PAYABLE BY GOVERNMENT AS HOLDER.										
On estates settled ryotwari ... Rs. 40,676										
On estates settled otherwise ... „ 1,08,740										
Total ... 1,49,416										
Deduct—Cess receipts *per contra* „ 1,27,950										
Total ... „ 11,466	43,400	16,438	.....	.....	.....		21,466	21,466		Estimate of local officers reviewed and passed by the Board of Revenue.
OUTLAY ON IMPROVEMENT.										
Petty construction	14,527	13,647	8,519	2,148	10,667		7,850	7,850		Based on local estimates reviewed and passed by the Board of Revenue, but the actuals suggest a higher figure.
Miscellaneous public improvement	41,488	73,799	39,458	25,808	65,266		96,044	94,964		Increase estimated chiefly in Purneah for digging a pond and making new gardens; in Pooree, Backergunge, Shahabad and Julpigori for making new roads, executing drainage works and repairs to tehsil offices.
Total Management of Government Estates	3,36,280	3,30,000	1,79,368	1,41,782	3,21,150		3,61,748	3,30,400	2,91,000	
LAND RECORDS AND AGRICULTURE.										
LAND REGISTRATION.										
NUMBERS. 1888-89. / 1889-90.										
Salaries.										
5 / 5 Special Sub-Deputy Collectors (1—200, 2—150 and 2—100) ...	7,082	8,400	3,632	2,680	6,312		8,400	8,400	8,400	
Establishment.										
60 / 60 Clerks	4,378	11,454	2,795	2,354	5,149		11,454	11,454	11,454	Decrease in Balasore passed by Board.
24 / 24 Servants	1,603	1,704					1,704	1,704	1,704	
Temporary establishment ...	13,265	4,180	6,754	4,917	11,671		2,540	2,540	2,540	
Total Establishment	19,246	17,338	9,549	7,271	16,820		15,698	15,698	15,698	
Allowances.										
Travelling allowances	109	200	23	12	35		200	200	200	
Contingencies.										
Telegrams	1	.....	.....	.....	.....		.....	.....	.....	
Postage charges	30	25	546	268	814		45	42	42	
Office expenses and miscellaneous	748	397					760	760	760	
Total Contingencies	779	422	546	268	814		805	802	802	
Total Land Registration ...	27,216	26,360	13,750	10,231	23,981		25,103	25,100	25,100	

GRANT 3.—LAND REVENUE—*concluded.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 18 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of the Department of Land Records and Agriculture.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—concld.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAND RECORDS AND AGRICULTURE—*concld.*										
		AGRICULTURE.										
		Salaries.										
1	1	Director of Agriculture	23,868	20,736	17,455	7,096	27,858		27,000	25,920	25,920	Calculated on acting pay and allowances of a first grade Magistrate and Collector, Rs. 2,250 per month, less annuity.
2	2	Officers under the Director ...	9,124	6,000		3,307			6,000	6,000	6,000	
		Total Salaries ...	32,991	26,736	17,455	10,403	27,858		33,000	31,920	31,920	
		Establishment.										
9	1	Clerk on 200 and over	4,113	5,304	2,490	2,051	4,863		7,780	2,400	2,400	Revised scale of establishment sanctioned in Bengal Government No. $\frac{4}{32}$ dated 25th July 1888.
	6	Clerks on less than 200 ...	762			322				3,780	3,780	
	5	Servants								444	444	
		Total Establishment	4,875	5,304	2,490	2,373	4,863		7,780	6,624	6,624	
		Allowances.										
		Deputation allowance	7,050	6,000	2,826	103	103		8,500	8,000	8,000	The Director explains that larger provision is needed to meet charges of his establishment.
		Travelling allowances of officers				2,432	5,851					
		Travelling allowance of establishment				593	.....					
		Total Allowances	7,050	6,000	2,826	3,128	5,954		8,500	8,000	8,000	
		Supplies and Services.										
		Agricultural implements ...	.....	.....	.....	27	27		.....	.....		
		Contingencies.										
		Books and periodicals	318	1,600	11,214	823	13,761		2,500	2,556	2,556	The Director explains that larger provision will be required for getting information up to date of forecast of crops which are numerous.
		Postage charges..	378			159						
		Office expenses and miscellaneous	16,354			1,565						
		Total Contingencies	17,050	1,600	11,214	2,547	13,761		2,500	2,556	2,556	
		Total Agriculture	61,966	39,640	33,985	18,478	52,463		51,780	49,100	49,100	
		Total Land Records and Agriculture	80,182	66,000	47,735	28,709	76,444		76,880	74,200	74,200	

W LeB.—Reg. No. 1778C—143—29-1 89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 28TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1407Bt., dated the 21st December 1888, submitting the estimates of receipts and expenditure under Land Revenue for 1889-90.

The total estimate of receipts under Land Revenue for the current year was passed by the Government of India at Rs. 3,82,60,000. The Accountant-General has reproduced this amount as the revised estimate for the year, and placed the total Provincial share at Rs. 93,50,000. In paragraph 22 of the Financial Resolution of this Government, dated the 31st October 1888, the estimate of total receipts was reduced to Rs. 3,82,00,000, and the Provincial share, after making the necessary adjustments between Imperial and Provincial, was taken at Rs. 93,31,000. This amount is accepted as the revised estimate for 1888-89.

2. The Accountant-General estimates the total receipts for 1889-90 at Rs. 3,81,00,000, and places the Provincial share, including the receipts under the sub-head "Ten per cent. on collections from Government estates," at Rs. 91,98,000. In calculating the Provincial share the Accountant-General has not taken credit for the assignment of Rs. 2,00,000 sanctioned in the orders of the Government of India, Finance and Commerce Department, No. 1697, dated the 29th March 1888, to provide for the expenditure on the Calcutta City Police, which has been undertaken by Government. A credit for this amount will now be taken, and the entire cost of the Calcutta Police will be provided for in the Provincial Police Budget. The estimate of the Provincial share under Land Revenue will thus be raised to Rs. 93,98,000. An application has already been made to the Government of India for an additional allotment of Rs. 1,80,927 for the completion of the Orissa Coast Canal, and a further grant of Rs. 6,639 has been asked for to meet the cost of additional establishment entertained at Budge-Budge and the Custom House, Calcutta, for the purpose of carrying out the provisions of the Petroleum Act II of 1888. Pending the final orders of the Government of India on the applications no credit has been taken for these sums in the budget. On the other hand, no provision has been made for the payment of any contribution to Imperial in aid of Imperial necessities, as the amount to be paid has not yet been finally decided.

3. The Accountant-General's estimates of expenditure for 1889-90 are compared in the following table with the sanctioned grants for the current year and the actuals of 1887-88, thus :—

	Actuals, 1887-88.	Sanctioned grant, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.	Rs.
Survey and Settlement ...	1,42,946	2,96,000	4,59,800
Charges for District Administration	28,37,123	28,98,000	28,87,600
Management of Government Estates	3,36,280	3,30,000	3,30,400
Land Records and Agriculture ...	89,182	66,000	74,200
Total ...	34,05,531	35,90,000	37,52,000

4. *Survey and Settlement.*—The Accountant-General's estimate under this head amounts to Rs. 4,59,800 against Rs. 2,96,000, the sanctioned grant for the current year, and Rs. 2,90,000, the assignment made in the Provincial contract. This assignment was, however, subject to revision on the preparation of a regular programme of settlement work. A programme has now been submitted to the Government of India, but final orders have not yet been passed on the subject. A provision of Rs. 3,50,000 will be made in the budget for 1889-90 for expenditure under this sub-head, and the Revenue Department will be asked to take early steps for the revision of the allotment.

5. *Charges for District Administration.*—The expenditure under this head for 1889-90 has been estimated by the Accountant-General at Rs. 28,87,600, against Rs. 28,98,000, the sanctioned grant for the current year. The estimate is accepted. In a Resolution dated the 13th December 1888 the Revenue Department have sanctioned the annual grant of a lump sum to the Board of Revenue for the purpose of defraying all expenses debitable to the Wards' rate. The total rates levied for the management of Wards' Estates are estimated at Rs. 62,000 for next year, and the charges at Rs. 52,256, as shown below :—

		Rs.
District establishment under Land Revenue	... ...	27,920
Divisional establishment under General Administration	...	15,912
Establishment in Board's offices under General Administration	...	8,424
Total	...	52,256

The estimate of expenditure does not include any provision for pensionary charges debitable to the rates. In the absence of any other estimate a lump assignment of Rs. 52,256 will be placed at the disposal of the Board in accordance with the Resolution quoted above.

6. *Management of Government Estates.*—The estimate of the Board of Revenue framed on the data furnished by the local officers provides for a total expenditure of Rs. 3,30,400 for 1889-90, against Rs. 3,30,000, the sanctioned grant for 1888-89, and Rs. 3,36,280, the actuals of 1887-88. The receipts on account of "10 per cent. on collections from Government estates" are estimated at Rs. 3,88,000 for 1889-90. As under the existing orders a sum equal to 7½ per cent. on these collections should be appropriated towards the management and miscellaneous improvement of these estates, the Accountant-General's estimate will be reduced to Rs. 2,91,000.

7. The Accountant-General's estimate under the head of *Land Records and Agriculture*, amounting to Rs. 74,200, is accepted.

8. The total grant for 1889-90 will stand as follows :—

		Rs.
Survey and Settlement	... ...	3,50,000
Charges for District Administration ...	... ...	28,87,600
Management of Government Estates	... ...	2,91,000
Land Records and Agriculture ...	... ...	74,200
		36,02,800
Add for rounding	...	200
Total	...	36,03,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be submitted to the Government of India, Finance and Commerce Department, for information.

Ordered also that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, to the Board of Revenue, to the Director of the Department of Land Records and Agriculture, and to the Revenue and Appointment Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{E}{140}$ 2-6.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

H. P.—Reg. No. 1779C—143—28-1-89.

OPIUM BUDGET ESTIMATE FOR 1889-90.

No. 1272 Bt., dated Calcutta, the 26th November 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of Behar opium	3,07,32,475	5,93,94,000	3,00,34,450	2,99,26,155	5,99,60,605	33,06,000	.....		6,27,00,000	6,27,00,000	6,27,00,000	The estimate of the Board of Revenue, which is based on the price of 57,000 chests at an average of Rs. 1,100 per chest, has been retained for the present.
Sale of Benares opium ...	2,96,47,200											
Cost price of opium sold in Excise Department.	5,66,817	5,60,000	2,83,693	2,84,229	5,67,922	10,000	.....		5,70,861	5,70,000	5,70,000	Based on local estimates passed by the Board of Revenue. The actuals suggest no change.
Miscellaneous—												
Opium supplied to the Medical Department.	11,351	15,000	4,754	5,749	10,503	.....	3,000		.....	12,000	12,000	Based on actuals, which were in 1886-87 and 1887-88 Rs. 13,000 and Rs. 11,691, respectively.
Opium supplied to private individuals.	340	.....	340	725	1,065	.....	.....		.....	.....	.....	
Fines and miscellaneous ...	48,708	85,000	13,365	26,516	39,881	.....	15,000		1,34,906	70,000	70,000	Based on the average of three years' actuals.
Total Miscellaneous ...	60,399	1,00,000	18,459	32,990	51,449	.....	18,000		1,34,906	82,000	82,000	
Total ...	6,10,06,891	6,00,54,000	3,03,36,602	3,02,43,374	6,05,79,976	33,16,000	18,000	6,29,60,000	6,33,05,767	6,33,52,000	6,33,52,000	
ABSTRACT OF EXPENDITURE.												
Behar—Establishment of Agents and Sub-Deputy Agents.	3,32,141	3,31,000	1,66,930	1,62,652	3,29,582	1,000	.....		3,31,244	3,32,000	3,32,000	
" Payments to cultivators and manufacturing charges.	1,08,16,720	1,21,95,000	21,05,294	1,04,98,647	1,26,03,941	4,85,000	.....		1,28,72,670	1,26,80,000	1,26,80,000	
" Travelling and other miscellaneous charges.	1,72,267	2,08,000	99,648	86,124	1,85,772	.....	3,000		2,08,252	2,05,000	2,05,000	
Benares—Establishment of Agents and Sub-Deputy Agents.	5,46,338	5,85,000	2,70,186	2,78,527	5,48,713	.....	13,000		5,86,294	5,72,000	5,72,000	
" Payments to cultivators and manufacturing charges.	1,20,88,776	1,18,73,000	3,54,683	1,21,70,547	1,25,25,230	.....	11,00,000		1,07,73,696	1,07,73,000	1,07,35,000	
" Travelling and other miscellaneous charges.	2,10,123	2,71,000	89,237	1,15,794	2,05,031	.....	53,000		2,24,480	2,18,000	2,18,000	
Opium miscellaneous charges in Calcutta.	28,089	37,000	20,090	11,179	31,269	.....	3,000		38,320	34,000	34,000	
Total ...	2,41,94,454	2,55,00,000	31,06,068	2,33,23,470	2,64,29,538	4,86,000	11,72,000	2,63,00,000	2,50,34,956	2,48,14,000	2,48,26,000	

GRANT 4.—OPIUM.

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		BEHAR—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.										
		Salaries.										
1	1	Agent (3,000)		32,256	.....	.....	.....		32,256	34,560	34,560	
1	1	Principal Assistant (1,000)		12,000	.....	.....	.....		12,000	12,000	12,000	
				44,256	.....	.....	.....		44,256	46,560	46,560	
		Sub-Deputy Agents—										
2	2	First grade (900)		21,600	.....	.....	.....		21,600	21,600	21,600	
2	2	Second " (800)		19,200	.....	.....	.....		19,200	19,200	19,200	
2	2	Third " (700)		16,800	.....	.....	.....		16,800	16,800	16,800	
4	2	Fourth " (600)	1,74,500	28,800	.....	.....	.....		14,400	14,400	14,400	Decrease due to the appointment of lower grade officers.
1	3	Fifth " (500)		6,000	.....	.....	.....		18,000	18,000	18,000	
				92,400	.....	.....	.....		90,000	90,000	90,000	
		Assistants—										
1	...	First grade (500)		6,000	.....	.....	.....		.....	.....	.....	
3	2	Second " (400)		14,400	.....	.....	.....		9,600	9,600	9,600	
1	3	Third " (300)		3,600	.....	.....	.....		10,800	10,800	10,800	
2	3	Fourth " (250)		6,000	.....	.....	.....		9,000	9,000	9,000	
2	2	Fifth " (200)		4,800	.....	.....	.....		4,800	4,800	4,800	
				34,800	.....	.....	.....		34,200	34,200	34,200	
		Deduct—Probable savings.	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Salaries ...	1,74,500	1,71,456	87,813	83,686	1,71,499		1,68,456	1,70,760	1,70,760	
		Establishment.										
		Sudder—										
4	4	Clerks on Rs. 200 and over.	44,335	42,758	22,411	22,071	44,482		48,084	47,820	47,820	The estimate of the Agent has been slightly reduced with reference to the establishment now entertained in this Agency.
38	37	Clerks on less than Rs. 200.										
172	157	Servants	9,700	11,146	4,806	5,258	10,064		10,596	9,516	9,516	
		Total Sudder Establishment.	54,035	53,904	27,217	27,329	54,546		58,680	57,336	57,336	
		Mofussil—										
288	288	Clerks on less than Rs. 200.	40,319	48,969	20,192	20,426	40,618		48,292	48,292	48,292	
858	850	Servants	62,117	55,892	31,505	31,012	62,517		55,816	55,816	55,816	
		Temporary establishment.	1,170	1,240	203	199	402					
		Total Mofussil Establishment	1,03,606	1,06,101	51,900	51,637	1,03,537		1,04,108	1,04,108	1,04,108	
				1,60,005					.....	1,61,444	1,61,444	
		Deduct—Probable Savings ...		461					.....	204	204	
		Total Establishment ...	1,57,641	1,59,544	79,117	78,966	1,58,083		1,62,788	1,61,240	1,61,240	
		Total Behar—Establishment of Agents, &c.	3,32,141	3,31,000	1,66,930	1,62,652	3,29,582		3,31,244	3,32,000	3,32,000	
		BEHAR—PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES.										
		Payments for cultivation of opium.	1,00,90,967	1,11,96,000	16,95,021	1,00,62,425	1,17,57,446		1,18,57,000	1,18,57,000	1,18,57,000	
		Payments for leaves	71,391	1,30,000	23,871	67,740	91,611		1,45,770	1,45,770	1,45,770	Increased. Larger outturn expected.
		" for trash	2,824	6,200	84	5,194	5,278		8,400	8,400	8,400	Larger provision made for increase of rate at 2 annas per maund.
		" for timber contract	2,00,947	4,00,000	1,42,198	79,558	2,21,756		4,00,000	2,50,000	2,50,000	Reduced on actuals. The actuals of past years have been below the formal estimate.
		" for temporary establishment.	8,118	7,000	3,757	3,496	7,253		7,000	7,000	7,000	
		Transit and weighment charges	31,973	59,000	12,521	25,831	38,352		58,200	40,000	40,000	Reduced on actuals, which were in 1885-86, 1886-87, and 1887-88, Rs. 38,764, Rs. 35,232, and Rs. 31,973, respectively.
		" temporary establishment.	10,041	11,800	327	11,245	11,572		11,800	11,800	11,800	
		Freight	2,35,214	1,38,000	2,04,451	37,844	2,42,295		1,38,000	1,38,000	1,38,000	
		Manufacturing charges, &c. ...	51,355	80,000	17,022	75,409	92,431		80,000	75,000	75,000	Reduced on actuals, which were in 1885-86, 1886-87, and 1887-88, Rs. 70,656, Rs. 75,216 and Rs. 51,355, respectively.
		Temporary establishment ...	12,664	17,000	5,195	7,297	12,492		17,000	17,000	17,000	
		Purchase of opium	1,01,226	1,50,000	847	1,22,608	1,23,455		1,49,500	1,30,930	1,30,930	Reduced on actuals, which were in 1885-86, 1886-87, and 1887-88, Rs. 1,20,399, and Rs. 1,01,226, respectively.
		Total Behar—Payments to cultivators, &c.	1,08,16,720	1,21,95,000	21,05,294	1,04,98,647	1,26,03,941		1,28,72,670	1,26,80,000	1,26,80,000	

GRANT 4.—OPIUM—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BEHAR—TRAVELLING AND OTHER MISCELLANEOUS CHARGES.										
Allowances.										
Travelling allowances	16,932	19,000	11,889	5,620	17,509		17,462	17,500	17,500	
Commission to amlahs	1,10,667	1,36,000	61,641	60,716	1,22,357		1,36,100	1,32,500	1,32,500	Reduced on actuals, which were in 1885-86, 1886-87, and 1887-88, Rs. 1,26,487, Rs. 1,32,166, and Rs. 1,10,667 respectively.
Total Allowances ...	1,27,599	1,55,000	73,530	66,336	1,39,866		1,53,562	1,50,000	1,50,000	
Supplies and Services.										
Rewards on confiscations ...	13,137	15,000	8,520	8,645	17,165		15,000	15,000	15,000	
Petty construction and repairs	6,129	16,200	3,486	780	4,266		17,010	17,010	17,010	The Agent explains that several mofussil kothee buildings are in need of thorough repair, which it is intended to carry out during the ensuing year; hence the large provision.
Value of medical stores ...	120	.....	120	.....	120		.....	.....	.....	
,, of Mint stores	16	.....	16	.....	16		.....	.....	.....	
Freight on Europe stores ...	337	.....	188	.....	188		3,320	3,320	3,320	
Bonus or rewards	3,542	3,300	2,428	878	3,306		.....	.....	.....	
Purchase of tents	929	.....	929	282	1,211		.....	.....	.....	
Total Supplies and Services ...	24,210	34,500	15,687	10,585	26,272		35,330	35,330	35,330	
Contingencies.										
Rents, rates and taxes ...	398	.....	296	599	895		.....	.....	.....	
Postage charges	1,406	2,000	799	630	1,429		2,000	2,000	2,000	
Office expenses and miscellaneous.	18,654	16,500	9,336	7,974	17,310		17,360	17,670	17,670	Based on actuals.
Total Contingencies ...	20,458	18,500	10,431	9,203	19,634		19,360	19,670	19,670	
Total Behar—Travelling and other Miscellaneous Charges.	1,72,267	2,08,000	99,648	86,124	1,85,772		2,08,252	2,05,000	2,05,000	
ESTABLISHMENT.										
BENARES—ESTABLISHMENT OF AGENTS AND SUB-DEPUTY AGENTS.										
NUMBERS. 1888-89. / 1889-90.										
Salaries.										
... ... Agent (3,000) ...	.....	34,560	.....	.....	.....		34,560	34,560	34,560	
... ... Principal Assistant ( ).	.....	14,400	.....	.....	.....		14,400	14,400	14,400	
	.....	48,960	.....	.....	.....		48,960	48,960	48,960	
Sub-Deputy Agents—										
... ... Second grade ( ).	.....	28,800	.....	.....	.....		28,800	28,800	28,800	
... ... Third grade ( ).	.....	25,200	.....	.....	.....		33,600	33,600	33,600	Increase due to the promotion to this grade of an additional officer.
... ... Fourth grade ( ).	.....	28,800	.....	.....	.....		28,800	28,800	28,800	
... ... Fifth grade ( ).	.....	30,000	.....	.....	.....		24,000	24,000	24,000	Decrease due to the promotion of an officer from this grade.
	.....	1,12,800	.....	.....	.....		1,15,200	1,15,200	1,15,200	
Assistants—										
... ... Second grade ( ).	.....	43,200	.....	.....	.....		6,000 38,400	6,000 38,400	6,000 38,400	Due to the appointment of an officer from the second to the first grade.
... ... Third grade ( ).	.....	28,800	.....	.....	.....		25,200	25,200	25,200	Decrease due to the appointment of a lower grade officer.
... ... Fourth grade ( ).	.....	36,000	.....	.....	.....		36,000	36,000	36,000	
... ... Fifth grade ( ).	.....	9,600	.....	.....	.....		12,000	12,000	12,000	Increase due to the appointment of an additional officer in this grade in place of one in the third grade.
	.....	1,17,600	.....	.....	.....		1,17,600	1,17,600	1,17,600	
Deduct—Probable savings.	.....	.....	.....	.....	.....		.....	.....	.....	
Total Salaries ...	2,71,742	2,79,360	1,36,559	1,29,960	2,66,519		2,81,760	2,81,760	2,81,760	

GRANT 4.—OPIUM—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
ESTABLISHMENT—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ESTABLISHMENT.										
NUMBERS. 1888-89. 1889-90.										
Sudder.										
... ... Clerks on Rs. 200 and over.	42,464	16,440	21,616	22,884	44,500		18,840	18,840	18,840	A small reduction on revision of establishment, *vide* Government of India, Financial Department No. 5685, dated 26th October 1887.
... ... Clerks on less than Rs. 200.		31,548					28,380	28,380	28,380	
... ... Servants	14,605	13,854	7,255	8,271	15,526		13,758	13,758	13,758	
Temporary establishment.	34,574	55,242	13,007	25,576	38,583		55,000	40,706	40,706	The Agent states that the expenditure is not likely to be less than that estimated, but I reduce it by Rs. 14,294 to accord with actuals, which were in 1885-86, 1886-87 and 1887-88, Rs. 40,396, Rs. 38,038, and Rs. 34,574.
Total Sudder Establishment.	91,643	1,17,084	41,878	56,731	98,609		1,15,978	1,01,684	1,01,684	
Mofussil.										
... ... Clerks on less than Rs. 200.	97,665	98,448	48,598	49,065	97,663		98,448	98,448	98,448	
... ... Servants ...	85,288	90,108	43,151	42,771	85,922		90,108	90,108	90,108	
Total Establishment ...	1,82,953	1,88,556	91,749	91,836	1,83,585		1,88,556	1,88,556	1,88,556	
Deduct—Probable Savings ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Establishment ...	2,74,596	3,05,640	1,33,627	1,48,567	2,82,194		3,04,534	2,90,240	2,90,240	
Total Benares—Establishment, &c.	5,46,338	5,85,000	2,70,186	2,78,527	5,48,713		5,86,294	5,72,000	5,72,000	
EXPENDITURE.										
BENARES—PAYMENTS TO CULTIVATORS AND MANUFACTURING CHARGES.										
Payments for cultivation of opium.	1,15,09,648	1,11,02,009	1,31,129	1,18,14,297	1,19,45,426		99,81,696	99,81,000	99,81,000	Based on the standard outturn.
Payments for leaves	1,15,612	1,40,000	66,433	62,386	1,28,819		1,75,000	1,75,000	1,75,000	The outturn is estimated at 19,000 maunds against 15,000 maunds of 1888-89: hence the increase.
Payments for trash	12,313	20,000	3,722	20,715	24,437		21,000	21,000	21,000	Estimated at 28,000 maunds at 12 annas per maund.
Transit and weighment charges.	61,168	70,000	15,345	49,458	64,803		65,000	65,000	65,000	Based on actuals.
Ditto temporary establishment.	19,734	6,000	221	17,730	17,951		6,000	6,000	18,000	The Agent's estimate has been retained, although actuals suggest a higher figure.
Freight	1,97,909	3,10,000	63,521	1,23,080	1,86,601		3,10,000	3,10,000	3,10,000	The Agent's estimate has been retained on the basis of the actuals of 1885-86 and 1886-87, which gave Rs. 3,72,616 and Rs. 3,09,382, respectively.
Manufacturing charges, &c. ...	1,59,490	2,10,000	70,994	71,824	1,42,818		2,00,000	2,00,000	2,00,000	
Temporary establishment ...	12,902	15,000	3,318	11,057	14,375		15,000	15,000	15,000	
Purchase of opium	.....	.....	.....	.....	.....		.....	.....	.....	
Total Benares—Payments to Cultivators, &c.	1,20,88,776	1,18,73,000	3,54,683	1,21,70,547	1,25,25,230		1,07,73,696	1,07,73,000	1,07,83,000	
BENARES—TRAVELLING AND OTHER MISCELLANEOUS CHARGES.										
Allowances.										
Travelling allowances	61,378	65,000	31,396	29,400	60,796		65,000	65,000	65,000	
Commission to amlahs	58,263	67,400	1,678	58,739	60,417		56,430	56,400	56,400	Based on the estimated outturn of 56,430 maunds at Re. 1 per maund.
	1,19,641	1,32,400	33,074	88,139	1,21,213		1,21,430	1,21,400	1,21,400	
Supplies and Services.										
Rewards	6,032	10,000	3,553	2,158	5,711		10,000	8,000	8,000	
Freight on Europe stores ...	6	.....	1	.....	1		.....	.....	.....	
Petty construction and repairs	3,777	2,500	1,058	913	1,971		4,000	4,000	4,000	
Medical stores	1,249	.....	1,104	.....	1,104		.....	.....	.....	Reduced on actuals.
Mathematical stores	57	.....	.....	.....	.....		.....	.....	.....	
Mint stores	6	.....	.....	.....	.....		.....	.....	.....	
Purchase of tents	1,574	4,500	1,574	32	1,606		4,500	3,000	3,000	
Total Supplies and Services ...	12,701	17,000	7,290	3,103	10,393		18,500	15,000	15,000	
Contingencies.										
Rents, rates, and taxes ...	12,620	12,500	6,065	6,481	12,546		12,500	12,500	12,500	
Postage charges	5,860	6,000	3,476	2,592	6,068		6,000	6,000	6,000	
Office expenses	22,111	53,000	16,759	4,000	20,759		36,050	25,000	25,000	Reduced on actuals.
Miscellaneous	37,190	50,100	22,573	11,479	34,052		30,000	38,100	38,100	Increased ditto.
Total Contingencies ...	77,781	1,21,600	48,873	24,552	73,425		84,550	81,600	81,600	
Total Benares—Travelling and other miscellaneous charges.	2,10,123	2,71,000	89,237	1,15,794	2,05,031		2,24,480	2,18,000	2,18,000	

GRANT 4.—OPIUM—*concluded.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		OPIUM MISCELLANEOUS CHARGES IN CALCUTTA.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GODOWN ESTABLISHMENTS.										
		Salaries.										
1	1	Intendant (500)...	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
		Establishment.										
2	2	Clerks	1,140	1,164	576	582	1,158		1,200	1,200	1,200	Due to increment.
22	22	Servants	2,040	1,968	1,020	984	2,004		1,968	1,968	1,968	
		Total Establishment ...	3,180	3,132	1,596	1,566	3,162		3,168	3,168	3,168	
		Supplies and Services.										
		Charges for storing opium ...	6,356	9,000	5,460	909	6,369		9,000	7,000	7,000	Reduced on actuals.
		Commission to auctioneers for sale of opium	320	500	192	128	320		500	500	500	
		Advertising charges	340	600	213	116	329		600	600	600	
		Miscellaneous expenses ...	9,815	15,504	7,551	5,460	13,011		15,500	13,180	13,180	Ditto.
		Rents, rates and taxes	2,078	2,264	2,078	.....	2,078		3,552	3,552	3,552	Based on actuals payments of 1888-89.
		Total Supplies and Services ...	18,509	27,868	15,494	6,613	22,107		29,152	24,832	24,832	
		Total Opium—Miscellaneous Charges in Calcutta	28,089	37,000	20,090	11,179	31,269		38,320	34,000	34,000	

W. LeB.—Reg. No. 1621C—98—14-1-89

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 12TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum No. 1272Bt., dated the 26th November 1888, from the Accountant-General, Bengal, submitting the Budget Estimates of Receipts and Expenditure of the Opium Department for the year 1889-90.

The receipts and charges of the Opium Department are entirely Imperial.

2. The Accountant-General estimates the total receipts under all heads for the year 1889-90 at Rs. 6,33,52,000, against Rs. 6,00,54,000, the sanctioned estimate for 1888-89, and Rs. 6,10,06,891, the actuals of 1887-88. The details for 1889-90 are given below—

		Rs.
1.	Sale of Behar and Benares Opium	6,27,00,000
2.	Cost price of opium sold in Excise department ...	5,70,000
3.	Miscellaneous	82,000
	Total ...	6,33,52,000

The estimate under (1) has been calculated by the Board of Revenue on an anticipated sale of 57,000 chests at an average rate of Rs. 1,100 per chest. The estimates under (2) and (3) are based on local estimates and on the actuals. These figures are accepted.

3. The estimate of expenditure for 1889-90 for both Agencies amounts to Rs. 2,48,14,000, against Rs. 2,55,00,000, the sanctioned grant for the current year, and Rs. 2,41,94,454, the actuals of 1887-88. The fluctuations under the various sub-heads have been explained in the explanatory columns of the budget. The estimates have been based more or less on actuals, and they are accepted, except that the provision of Rs. 6,000, on account of "Transit and weighment temporary establishment" of the Benares Agency, subordinate to "Payments to cultivators and manufacturing charges," will be raised to Rs. 18,000, as the Accountant-General considers that the estimate, which has been passed by the local officers, is too low compared with the actuals of past years. A part of the temporary establishment which should have been shown under this sub-head was, owing to a difference of classification of charges, provided for by the Opium Agent under "Temporary establishment—Sudder." But the Accountant-General has reduced the local estimate under the latter head by Rs. 14,294 with reference to the actuals shown in his books. The total estimate of temporary establishments, under both "Sudder" and "Transit and Weighment" amounting to Rs. (55,000+6,000)=Rs. 61,000, will be reduced to Rs. 58,706. The sanctioned grants of the Opium Department therefore stand as follow:—

		Rs.
Behar—		
Establishment of Agents and Sub-Deputy Agents	...	3,32,000
Payments to cultivators and manufacturing charges	...	1,26,80,000
Travelling and other miscellaneous charges ...	...	2,05,000
Total	...	1,32,17,000
Benares—		
Establishment of Agents and Sub-Deputy Agents	...	5,72,000
Payments to cultivators and manufacturing charges	...	1,07,85,000
Travelling and other miscellaneous charges ...	...	2,18,000
Opium miscellaneous charges in Calcutta ...	...	34,000
		1,16,09,000
Total	...	2,48,26,000

82

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant General, Bengal, to the Board of Revenue, and to the Revenue Department for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{36}$ 2-4.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

W. LeB.—Reg. No. 1622C—78—14-1-89.

SALT ESTIMATES, 1889-90.

No. 1245Bt., dated Calcutta, the 19th November 1888.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

Salt Budget Estimate for 1889-90.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.		Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant General.		
Receipts.													
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Customs duty on salt	1,85,30 950	2,39,11,000	91,81,808	1,20,26,660	2,12,08,468	.....	4,11,000	.....	2,35,00,000	1,90,00,000	2,35,00,000	2,36,00,000	The actuals for the first six months of 1888-89 give Rs. 1,20,27,000 but as they include receipts which would have been recovered in 1887-88 but for the operations of a large salt speculator who had the control of the market for the time, which resulted in a short clearance of salt from bond in 1887-88, I therefore do not place the estimate at the figure which the actuals point to, but at Rs. 2,35,00,000 which is above that estimated by the Board of Revenue by Rs. 45,00,000.
Excise duty on salt ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total Imperial ...	1,85,30,950	2,39,11,000	91,81,808	1,20,26,660	2,12,08,468	.....	4,11,000	.....	2,35,00,000	1,90,00,000	2,35,00,000	2,36,00,000	
Provincial.													
Rents of warehouses ..	45,726	55,000	23,204	23,736	46,940	.....	6,000	.....	.....	49,800	49,000	.....	Based on actuals.
Fines and forfeitures ...	15	.....	15	20	35	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous	32,467	34,000	16,066	17,265	33,331	.....	.....	.....	.....	34,134	34,000	.....	
Total Provincial ...	78,208	89,000	39,285	41,021	80,306	.....	6,000	.....	89,000	83,934	83,000	83,000	
Total ...	1,86,09,158	2,40,00,000	92,21,093	1,20,67,681	2,12,88,774	.....	4,17,000	2,40,000	2,35,89,000	1,90,83,934	2,35,83,000	2,36,83,000	

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
Details.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
Miscellaneous—										
Rawanna and attrafee fees	30,089	31,000	14,922	16,097	31,019		32,083	32,000	32,000	
Miscellaneous	2,378	3,000	1,144	1,168	2,312		2,051	2,000	2,000	
Total ...	32,467	34,000	16,066	17,265	33,331		34,134	34,000	34,000	

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.												
Salaries, establishments, and contingencies.	12,369	12,000	5,624	5,860	11,484	10,000	.....	12,000	18,193	22,000	22,000	The increase is nominal, and is due to the transfer here of the municipal taxes on buildings of the Sulkea Salt Golahs hitherto estimated under 32, Miscellaneous.
Total ...	12,369	12,000	5,624	5,860	11,484	10,000	.....	12,000	18,193	22,000	22,000	

Numbers. 1888-89.	Numbers. 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		PROVINCIAL.										
		SALARIES, ESTABLISHMENTS AND CONTINGENCIES.										
		Establishment.										
...	...	Preventive Inspector	.....	.....	.....	.....	.....		.....	.....	.....	
2	2	Intendants	1,319	1,320	659	660	1,319		1,320	1,320	1,320	
4	4	Clerks	1,494	1,440	760	696	1,456		1,452	1,452	1,452	Due to increment.
38	38	Servants	3,400	3,252	1,695	1,673	3,368		3,288	3,288	3,288	
		Temporary establishment	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	6,213	6,012	3,114	3,029	6,143		6,060	6,060	6,060	
		Allowances.										
		Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Scales and weights	1,232	1,165	688	.....	688		1,500	1,200	1,200	Based on actuals.
		Rewards to informers	202	.....	202	1,053	1,255		.....	3,950	3,950	The contract grant ending with 1887-88 has been taken *pro forma*.
		Charges for conducting law-suits	.....	.....	.....	.....	.....		.....			
		Purchase of tents	.....	.....	.....	151	151		.....			
		Petty repairs	1,368	.....	1,368	106	1,474		.....			
		Total Supplies and Services ...	2,802	1,165	2,258	1,310	3,568		1,500	5,150	5,150	
		Contingencies.										
		Rents, rates and taxes	2,579	4,583	41	461	502		10,073	10,073	10,073	Estimate of Superintendent Preventive Service and Sulkea golahs. The charge on this account was hitherto estimated for under the major head 32, Miscellaneous, *vide* remark against Supplies and Services.
		Postage charges	25		25	.....	25		.....	.....	.....	
		Miscellaneous	750		186	1,060	1,246		560	717	717	
		Total Contingencies ...	3,354	4,583	252	1,521	1,773	.....	10,633	10,790	10,790	
				11,760								
		Add for rounding	.....	240	.....	.....	.....	.....	.....	.....	.....	
		TOTAL SALARIES, &c., PROVINCIAL ...	12,369	12,000	5,624	5,860	11,484	12,000	18,193	22,000	22,000	

W. LeR.—Reg. No. 770C—92—14-12-88.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 13TH DECEMBER 1888.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1245Bt., dated the 19th November 1888, submitting the estimates of both Imperial and Provincial Receipts and Expenditure of the Salt Department for the year 1889-90.

The Accountant-General's revised estimate of receipts of the Salt Department for the current financial year is Rs. 2,40,00,000, which is the same as the amount originally estimated for the year.

The actual receipts from Customs duty during the first six months of 1888-89 aggregated Rs. 1,20,26,660. The figures in the margin show that the quantity imported in the latter part of the year is usually somewhat less than that imported in the earlier. The divergence will probably be greater than usual this year owing to the fact that the receipts in the first six months include collections which would have been made in the past year, but for the speculative operations of a dealer in salt, who raised the price and consequently checked clearances in 1887-88. The revised estimate of the Imperial receipts for the current year will be placed at Rs. 2,35,00,000, and the estimate for next year at Rs. 2,36,00,000. The Accountant-General's estimates of Provincial receipts for 1888-89 and 1889-90, amounting to Rs. 89,000 and Rs. 83,000, respectively, are accepted.

		Rs.	Decrease.
First six months of 1886-87	...	98,60,211	2,35,322
Last ditto	...	96,24,889	
First six months of 1887-88	...	93,49,142	1,67,334
Last ditto	...	91,81,808	

2. The total expenditure for the year 1889-90 is estimated by the Accountant-General at Rs. 22,000, against Rs. 12,000, the sanctioned grant for the current year, and Rs. 12,369, the actuals of 1887-88. The increase is nominal, and is chiefly due to the transfer to this head of the municipal taxes on the Sulkea Salt Golahs, which have hitherto been estimated for under the major head 32, Miscellaneous. The Accountant-General's estimate is accepted.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

No. F $\frac{E}{99}$3.

COPY, with a copy of the estimates, forwarded to the Board of Revenue, Miscellaneous Revenue Department, for information.

No. F $\frac{E}{99}$4.

COPY, with a copy of the estimates, forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *December* 1888.

H. P.- Reg. No. 771C—68—14-12-88.

STAMPS BUDGET ESTIMATE FOR 1889-90.

No. 1284Bt., dated Calcutta, the 28th November 1888.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE FOR 1889-90.

IV.—Stamps.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.		Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.			Proposed by Accountant-General.	Passed by Government.	Proposed by Board.	Revised by Accountant-General.		
Abstract of Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale of General Stamps.													
One-anna stamps for receipts and cheques ...	2,22,422	2,35,000	1,12,076	1,04,803	2,16,879	.....	10,000			2,22,217	2,25,000		
Bills of exchange or hoondies	96,112	86,000	50,932	55,006	1,05,938	14,000	.....			91,592	1,00,000		
Other general stamps ...	30,83,991	30,79,000	16,72,025	15,50,982	32,23,007	1,27,000	.....			31,28,374	32,06,000		
Total Sale of General Stamps	34,02,525	34,00,000	18,35,033	17,10,791	35,45,824	1,41,000	10,000			34,42,183	35,31,000		
Sale of court-fee stamps ...	1,00,79,251	1,03,40,000	48,70,008	55,32,438	1,04,02,446	30,000	.....			1,02,72,992	1,03,70,000		
Sale of plain paper to be used with court-fee stamps	1,85,531	1,90,000	94,219	99,612	1,93,831	.....	.....			1,84,507	1,90,000		
Duty on impressing documents	1,16,356	1,30,000	88,655	25,826	1,14,481	.....	55,000			70,446	75,000		
Fines and penalties ...	29,425	35,000	13,634	16,776	30,410	.....	5,000			26,994	30,000		
Miscellaneous	2,949	5,000	2,327	1,013	3,340	.....	1,000			2,878	4,000		
Total ...	1,38,16,037	1,41,00,000	69,03,876	73,86,456	1,42,90,332	1,71,000	71,000	1,41,50,000	1,42,00,000	1,40,00,000	1,42,00,000	1,44,00,000	
Imperial share—one-fourth	34,54,009	35,25,000						35,37,000	35,50,000		35,50,000	36,00,000	
Provincial share—three-fourths	1,03,62,028	1,05,75,000						1,06,13,000	1,06,50,000		1,06,50,000	1,08,00,000	

Details.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Revised estimate, 1888-89.		Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Proposed by Accountant-General.	Passed by Government.	Proposed by Board of Revenue.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SALE OF GENERAL STAMPS.											
One-anna stamps for receipts and cheques	2,22,422	2,35,000	1,12,076	1,04,803	2,16,879			2,22,217	2,25,000		
Bills of exchange or hoondies ...	96,112	86,000	50,932	55,006	1,05,938			91,592	1,00,000		
Certificate stamps	1,05,104	1,04,000	1,00,635	4,987	1,05,622			1,06,207	1,06,000		
Other general stamps	29,78,887	29,75,000	15,71,390	15,45,995	31,17,385			30,22,167	31,00,000		
Total sale of General Stamps ...	34,02,525	34,00,000	18,35,033	17,10,791	35,45,824			34,42,183	35,31,000		
SALE OF COURT-FEE STAMPS.											
Court-fee stamps	95,30,442	98,30,000	45,96,397	52,22,693	98,19,090			97,32,232	98,00,000		
Stamps for copies	5,48,809	5,10,000	2,73,611	3,09,745	5,83,356			5,40,760	5,70,000		
Total sale of Court-fee Stamps...	1,00,79,251	1,03,40,000	48,70,008	55,32,438	1,04,02,446			1,02,72,992	1,03,70,000		The growth of revenue from this source for the years since 1883-84 has been as follows :— 1883-84+3,63, 1884-85+4,14, 1885-86+2,67, 1886-87+2,05, 1887-88+3,53, giving an average increase of Rs. 3,20, in each year. The actuals for the first six months of 1888-89 are better than the corresponding term of 1887-88 by 4,74,. Having in view the progressive nature of the receipts, I think it safe in assuming an increase in 1889-90 of at least 1,00, over the estimate of 1888-89. I therefore place the estimate at Rs. 2,00, above that proposed by the Board of Revenue.
SALE OF PLAIN PAPER FOR ADHESIVE COURT-FEE STAMPS	1,85,531	1,90,000	94,219	99,612	1,93,831			1,84,507	1,90,000		
DUTY ON IMPRESSING DOCUMENTS.											
Duty on unstamped paper ...	1,11,210	1,24,000	86,616	23,319	1,09,935			66,443	70,000		
Do. on insufficiently stamped paper	5,146	6,000	2,039	2,507	4,546			4,003	5,000		
Total duty on impressing documents	1,16,356	1,30,000	88,655	25,826	1,14,481			70,446	75,000		
FINES AND PENALTIES.											
Stamp penalties by Revenue Officers	19,422	21,000	8,167	10,240	18,407			15,802	18,000		
Stamp penalties by Judicial Officers	10,003	14,000	5,467	6,536	12,003			11,192	12,000		
Total Fines and Penalties ...	29,425	35,000	13,634	16,776	30,410			26,994	30,000		
MISCELLANEOUS.											
Adjudication fees	846	1,000	431	430	861			840	1,000		
Other items	2,103	4,000	1,896	583	2,479			2,038	3,000		
Total Miscellaneous ...	2,949	5,000	2,327	1,013	3,340			2,878	4,000		
Total ...	1,38,16,037	1,41,00,000	69,03,876	73,86,456	1,42,90,332	1,41,50,000	1,42,00,000	1,40,00,000	1,42,00,000	1,44,00,000	
Imperial share—one-fourth ..	34,54,009	35,25,000				35,37,000	35,50,000		35,50,000	36,00,000	
Provincial share—three-fourths	1,03,62,028	1,05,75,000				1,06,13,000	1,06,50,000		1,06,50,000	1,08,00,000	

87

GRANT 6.—STAMPS.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	78,947	75,000	41,691	35,776	77,467	.....	.....	.....	71,020	75,000	75,000	
Charges for the sale of general stamps	77,132	78,000	39,947	39,693	79,640	1,000	.....	.....	78,124	79,000	79,000	
Charges on sale of court-fee stamps	1,31,800	1,30,000	64,738	57,740	1,22,478	.....	21,000	.....	1,05,379	1,09,000	1,09,000	
Discount on plain paper	11,458	11,000	5,915	6,218	12,133	1,000	.....	.....	11,427	12,000	12,000	
Stamp paper supplied from Central Stores	1,86,275	1,91,000	1,86,275	.....	1,86,275	.....	.....	.....	.....	1,91,000	2,20,000	
Total ...	4,85,612	4,85,000	3,38,566	1,39,427	4,77,993	2,000	21,000	4,85,000	2,65,950	4,66,000	4,95,000	
Imperial share—one-fourth ...	1,21,403	1,21,000	.....	.....	.....	.....	.....	1,21,000	.....	1,16,000	1,23,750	
Provincial share—three-fourths ...	3,64,209	3,64,000	.....	.....	.....	.....	.....	3,64,000	.....	3,50,000	3,71,250	

Details.

NUMBERS. 1888-89.	NUMBERS. 1889-90.	HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Superintendent of Stamps.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE.										
		PRESIDENCY EXECUTIVE ESTABLISHMENT.										
		Salaries.										
1	1	Superintendent of Stamps and Stationery (Rs. 1,200)	15,720	14,400	7,678	9,999			14,400	14,400	14,400	
1	1	Assistant Superintendent (Rs. 600)		7,200					7,200	7,200	7,200	
1	1	Store-keeper (Rs. 440)		5,160					5,640	5,280	5,280	Due to increment.
		Total Salaries ...	37,051	26,760	17,657	15,065	50,399		27,240	26,880	26,880	
		Establishment.										
52	52	Clerks below Rs. 200		24,816					24,048	23,760	23,760	Actual pay to be drawn.
29	27	Servants	2,350	2,724	1,225	1,301	2,526		2,508	2,508	2,508	Number of servants reduced by two.
		Total Establishment		27,540					26,556	26,268	26,268	
				54,300						53,148	53,148	
		Deduct probable savings		200						148	148	
		Total Salaries and Establishments ...	55,121	54,100	26,560	26,365	52,925		53,"96	53,000	53,000	
		Allowances.										
		Travelling Allowances	.....	.....	.....	.....	.....			.....	.....	
		Supplies and Services.										
		Landing, freight and packing charges	8,076	7,400	6,442	1,977	8,419		8,000	8,000	8,000	Based on actuals. Larger export to Burma anticipated.
		One-third freight on Europe stores	491	500	227	172	399		500	500	500	
		Charges for freight on Europe stores	82	.....	82	.....	82		.....	.....	.....	
		Value of Mint stores	25	.....	25	2	27		.....	.....	.....	
		Cost of punching machines ...	.....	1,000	.....	245	245		1,000	1,000	1,000	The charges on this account in 1887-88 appear under the head "Office expenses and miscellaneous."
		Petty construction and repairs	471	1,000	471	40	511		1,000	500	500	Reduced on actuals.
		Total Supplies and Services ...	9,145	9,900	7,247	2,436	9,683		10,500	10,000	10,000	
		Contingencies.										
		Postage charges	3,417	3,000	1,598	1,855	3,453		3,200	3,500	3,500	Based on actuals.
		Telegram charges	22	.....	22	3	25					
		Office expenses and miscellaneous	5,407	2,000	2,962	1,788	4,750		2,000	2,500	2,500	Based on actuals. The high figures in the accounts of 1887-88 and 1888-89 are due to the charges for cost of punching machines being adjusted here and larger expenditure incurred for purchase of office furniture.
		Total Contingencies ...	8,846	5,000	4,582	3,646	8,228		5,200	6,000	6,000	
		Total Presidency Executive Establishment	73,112	69,000	38,389	32,447	70,836		69,496	69,000	69,000	

88

GRANT 6.—STAMPS.

Heads of Items.	Numbers 1888-89.	Numbers 1889-90.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
DISTRICT ESTABLISHMENTS.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Establishment.												
Clerks	5	5	1,200	1,572	570	520	1,090		1,380	1,380	1,380	Due to the appointment of a darogah on minimum pay in Dacca.
Establishment for the sale of stamps			24	144	12	12	24		144	144	144	
Deduct—Probable savings ...			.....	1,716 91	.....	.....	.....					
Total Establishment ...			1,224	1,625	582	532	1,114		1,524	1,524	1,524	
Supplies and Services.												
Rewards to informers			730	.....	730	662	1,392		.....			
Contingencies.												
Purchase and repair of furniture			200	.....	17	79	96		.....	4,375	4,375	The contract grant has been reproduced *pro forma.*
Postage charges			58	.....	39	8	47		.....			
Telegram charges			2	.....	.....	2	2		.....			
Office expenses and miscellaneous			3,612	... ..	1,934	2,046	3,980		.....			
Total Supplies and Services and Contingencies			4,611	4,375	2,720	2,797	5,517		.....	4,375	4,375	
Add for rounding			.....	.....	.....	.....	.....		.....	5,899 101	5,899 101	
Total District Establishment ...			5,835	6,000	3,302	3,329	6,631		1,524	6,000	6,000	
Total Superintendence ...			78,017	75,000	41,291	35,776	77,467		71,020	75,000	75,000	
CHARGES FOR THE SALE OF GENERAL STAMPS.												
Discount on sale of one-anna stamps			.....	7,900	.....	.....	.....		7,814	8,000	8,000	Increased with reference to the general growth of revenue from this source.
Discount on sale of bills of exchange or hoondies			.....	2,700	.....	.....	.....		2,852	3,000	3,000	
Discount on sale of other general stamps			.....	67,400	.....	.....	.....		67,458	68,000	68,000	
Total charges for the sale of General Stamps			77,132	78,000	39,947	39,693	79,640		78,124	79,000	79,000	
CHARGES ON SALE OF COURT-FEE STAMPS.												
Discount on sale of adhesive stamps			1,31,800	1,22,000	64,738	57,740	1,22,478		96,990	1,00,000	1,00,000	Decrease due to the reduction in the rate of discount on the sale of court-fee stamps of higher values than one rupee, *vide* Bengal Government No. 1380, dated 20th March 1888.
Discount on sale of stamps for copies				8,000					8,389	9,000	9,000	Larger sales anticipated.
Total charges on sale of Court-fee Stamps			1,31,800	1,30,000	64,738	57,740	1,22,478		1,05,379	1,09,000	1,09,000	
Discount on plain paper			11,458	11,000	5,915	6,218	12,133		11,427	12,000	12,000	Based on actuals. Larger sales provided for.
Stamp paper supplied from Central Stores			1,56,275	1,91,000	.....	.....	.....		...	1,91,000	2,20,000	The budget for 1888-89 has been reproduced, as the estimate of the Superintendent of Stamps has not been received. The estimate adopted is in accord with the average actuals of the past three years.

W. LcB.—Reg. No. 930C—92—3-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1284Bt., dated the 28th November 1888, submitting the estimate of receipts and expenditure of the Stamp Department for the year 1888-89.

Letter from the Accountant-General, No. 172Bt., dated the 15th December 1888, submitting an estimate from the Superintendent of Stamps of the value of stamp papers to be issued to the districts of Bengal in 1888-89.

The Accountant-General's revised estimate of receipts of the Stamp Department for the current financial year is Rs. 1,41,50,000 against Rs. 1,41,00,000, the original estimate for the year. The actuals of 1887-88 were Rs. 1,38,16,000, and the Comptroller-General's statements show that the receipts in the first seven months of the current year were Rs. 2,31,000 in excess of the receipts of the corresponding period of last year. The estimate of Rs. 1,42,00,000 adopted in the Finance Resolution of the 31st October 1888 will be retained.

The Accountant-General has estimated the receipts for next year at Rs. 1,42,00,000. The figures for the last five years are—

	1883-84.	1884-85.	1885-86.	1886-87.	1887-88.	1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
April to September—first six months	68,93,000	68,17,000	70,61,000	71,73,000	69,12,000	73,86,000
October to March—last six months	56,84,000	61,74,000	61,97,000	62,90,000	69,04,000	... ...
Total for twelve months ...	1,25,77,000	1,29,91,000	1,32,58,000	1,34,63,000	1,38,16,000	... ..

Looking to the steady development of this branch of revenue, the estimate for next year will be placed at Rs. 1,44,00,000 against Rs. 1,42,00,000, estimated by the Accountant-General.

2. The total expenditure for the year 1889-90, exclusive of the value of stamp paper supplied from Central Stores, is estimated by the Accountant-General at Rs. 2,75,000 against Rs. 2,94,000, the sanctioned grant for the current year, and Rs. 2,99,337, the actuals of 1887-88. The decrease is chiefly due to the reduction of the rate of discount on the sale of court-fee stamps of higher values than one rupee. The estimate includes a provision of Rs. 14,400 for the pay of the Superintendent at the rate of Rs. 1,200 per month. As the Superintendent will be entitled to this rate throughout nearly the whole of next year, which will be the third year of the tenure of his appointment, the provision will stand. The estimate in other respects is also accepted. The grants for 1889-90 will be as follow :—

	Rs.
Superintendence	75,000
Charges for the sale of general stamps	79,000
Charges for the sale of court-fee stamps	1,09,000
Discount on plain paper	12,000
Total ...	2,75,000

3. The estimate of the Superintendent of Stamps of the "Cost of stamp paper to be supplied from Central Stores" in 1889-90 amounts to Rs. 2,58,512. The actual expenditure in past years has been as follows :—

	Rs.		Rs.
1884-85 ...	1,74,891	1886-87	1,90,271
1885-86 ...	1,95,540	1887-88	1,86,275

90

The estimate has been raised with reference to the increased issues during the first six months of the year 1888-89 and the lower rate of exchange.

A provision of Rs. 2,20,000, against Rs. 1,91,000, originally estimated for the current year, will suffice, and this amount will accordingly be entered in the budget.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General and the Board of Revenue for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. 46-47.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The . *January* 1889.

W. LeB.—Reg. No. 931C—92—3-1-89.

[FILE F $\frac{1E}{9}$ 1.]

EXCISE ESTIMATES, 1889-90.

No. 1283 Bt., dated Fort William, the 27th November 1888.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

EXCISE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	REVISED ESTIMATE, 1888-89.		ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.			Proposed by Accountant-General.	Passed by Government.	Local estimate.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
License and Distillery Fees and Duties for the sale of liquors and drugs.													
License fees	64,06,121	65,44,000	30,53,432	35,30,436	65,83,868	1,02,000	.....			65,30,150	66,46,000		I have increased the estimate of the Board of Revenue by Rs. 1,15,656 on the basis of the actuals for the first seven months of 1888-89 which give Rs. 66,27,044, and which point to a much higher figure than that adopted by me assuming a proportional continuance for the rest of the year.
Distillery ,, ...	70,950	68,000	38,320	34,489	72,809	.....	10,000			57,671	58,000		
Still-head duty	14,41,905	14,50,000	7,46,140	6,63,739	14,09,879	.....	87,000			13,63,455	13,63,000		
Farm of drugs	13,30,765	13,31,000	6,96,825	6,90,724	13,87,549	1,01,000	.....			14,32,129	14,32,000		
Rent of toddy trees ...	1,152	1,000	869	218	1,087	.....	.....			1,553	1,000		
Total License and Distillery Fees, &c.	92,50,893	93,94,000	45,35,586	49,19,606	94,55,192	2,03,000	97,000			93,84,958	95,00,000		
Sale proceeds of Excise Opium	16,08,268	15,98,000	8,08,910	8,03,755	16,12,665	5,000	.....			16,02,723	16,03,000		
Fines, confiscations and miscellaneous ...	6,577	8,000	3,243	2,129	5,372	.....	2,000			5,663	6,000		
Total ...	1,08,65,738	1,10,00,000	53,47,739	57,25,490	1,10,73,229	2,08,000	99,000	1,11,00,000	1,11,00,000	1,09,93,344	1,11,09,000	1,05,00,000	
Imperial share—three-fourths	81,49,301	82,50,000	.....	.....	.....	.....	.....	83,25,000	83,25,000	.....	83,32,000	78,75,000	
Provincial share—one-fourth	27,16,434	27,50,000	.....	.....	.....	.....	.....	27,75,000	27,75,000	.....	27,77,000	26,25,000	
ABSTRACT OF EXPENDITURE.													
Collectors', Commissioners' and Cantonment Magistrates' establishment ...	4,26,513	4,45,000	2,25,992	2,14,918	4,40,910	.....	14,000	4,42,000	4,43,000	4,44,334	4,31,000	4,77,000	
Imperial share—three-fourths...	3,19,886	3,34,000	.....	.....	.....	.....	.....	3,32,000	3,33,000	.....	3,23,000	3,58,000	
Provincial share—one-fourth	1,06,629	1,11,000	.....	.....	.....	.....	.....	1,11,000	1,12,000	.....	1,08,000	1,19,000	

EXCISE—*continued.*

Numbers. 1888-89.	Numbers. 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	Actuals of 12 months ending 30th September 1888. First six months of 1888-89.	Actuals of 12 months ending 30th September 1888. Total.	Revised estimate, 1888-89. Proposed by Accountant-General.	Revised estimate, 1888-89. Passed by Government.	Estimate of 1889-90. Local estimate.	Estimate of 1889-90. Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS.											
		PRESIDENCY.											
		Administrative Establishment.											
		(In the Board of Revenue.)											
		Salaries.											
1	...	Excise Commissioner—	.....	.....						.....	.....	60,000	
		Special Deputy Collector	.....	7,200						.....	.....	8,600	The establishment sanctioned was not entertained.
		Establishment.											
2	...	Peons	.....	168						.....	.....	168	
		Allowances.											
		Travelling allowance of officers ...	.....	1,200						.....	.....	4,200	
		Travelling allowance of establishment ...	.....	132						.....	.....	132	
		Total ...	.....	8,700						.....	.....	38,100	
		Executive Establishment.											
		Salaries.											
1	1	Abkaree Superintendent (Rs. 1,000)	12,000	12,000	6,000	6,355	12,355			12,000	12,000	12,000	
		Establishment.											
3	3	Clerks on Rs. 200 and over	39,523	9,840	20,090	19,192	39,282			9,960	9,960	9,960	
53	54	Clerks on less than Rs. 200		29,460						29,724	29,724	29,724	Increase due to annual increments and to the appointment of an additional clerk *vide* Bengal Government endorsement No. 3366, dated 29th September 1887.
88	88	Servants	8,549	9,084	4,214	4,263	477			8,976	8,976	8,976	Actual pay with increments.
		Temporary establishment	96	.....	96	.....	96						
		Total ...	48,168	48,384									
		Deduct probable savings ...	.....	44									
		Total Establishment ...	48,168	48,340	24,400	23,455	47,855			48,660	48,660	48,660	
		Allowances.											
		Travelling allowances of officers ...	342	2,160	115	485	600			2,160	2,160	2,160	Fixed travelling allowance at Rs. 180 per month.
		Ditto of establishment	886		706	1,020	1,726						
		Total Allowances ...	1,228	2,160	821	1,505	2,326			2,160	2,160	2,160	
		Supplies and Services.											
		Rewards	9,212		4,106	4,289	8,395						
		Petty construction and repairs ...	141		141	4	145						
		European stores	.....		.....	.....	.....						
		Remuneration to copyists	63		45	30	75						
		Contingencies.		12,000						12,000	12,000	12,000	The contract grant for 1888-89 has been reproduced *pro forma.*
		Purchase and repair of furniture	311		215	479	694						
		Rents, rates and taxes	7,900		4,524	3,960	8,484						
		Postage charges	91		46	229	275						
		Office expenses and miscellaneous	2,374		1,290	2,663	3,953						
		Total ...	20,092	12,000	10,367	11,654	22,021			12,000	12,000	12,000	
		Total Executive Establishment ...	81,488	74,500	41,588	42,969	84,557			74,820	74,820	74,820	
		Total Presidency Executive Establishment	81,488	83,200	41,588	42,969	84,557			74,820	74,820	1,12,920	

EXCISE—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	Actuals of 12 months ending 30th September 1888. First six months of 1888-89.	Actuals of 12 months ending 30th September 1888. Total.	Revised estimate, 1888-89. Proposed by Accountant-General.	Revised estimate, 1888-89. Passed by Government.	Estimate of 1889-90. Local estimate.	Estimate of 1889-90. Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*contd.*											
		DISTRICT ESTABLISHMENT.											
		Sudder Establishment.											
		Salaries.											
10	10	Deputy Collectors (on Rs. 200 and over)	39,321	28,800	23,855	19,260	43,115			29,400	29,400	87,800	Estimated for by the Board of Revenue in the districts of 24-Pergunnahs, Burdwan, Dacca, Moorshedabad, Monghyr, Gya, Chumparun, Durbhunga, Hooghly and Patna. The appointment of nine Deputy Collectors were sanctioned in Government of India, Financial Department, No. 2773, dated 26th May 1888, and that of two others in Bengal Government No. $E\frac{E}{1}15$, dated 22nd August 1888, but only one of this number has been provided for. The Board have not estimated for the appointment sanctioned in Bengal Government No. $E\frac{A}{1}3$, dated 19th September 1888. Government will now please decide whether the appointment is to be provided for.
		Establishment.											
107	109	Clerks (on less than Rs. 200)	40,951	42,714	20,443	20,978	41,421			43,750	43,750	43,750	Increase of two clerks—one in Beerbhoom, *vide* Bengal Government endorsement No. 1498, dated 7th April 1888, and one in Durbhunga provided for pending sanction of Government.
53	54	Servants	4,264	4,200	2,064	2,174	4,238			4,260	4,272	4,272	Provision for an orderly peon under the Excise Deputy Collector in Dacca made by the Board should have special sanction of Government.
		Total Establishment	45,215	46,914	22,507	23,152	45,659			48,010	48,022	48,022	
		Executive, Inspecting and Assessing Establishment.											
2	2	Excise Inspectors (on less than Rs. 200) ...	11,887	3,035	5,839	1,261	7,100			2,400	2,400	2,400	Decrease due to pay of Inspector of Patna on Rs. 100 per month against Rs. 150 per month in 1888-89.
150	150	Sub-Inspectors (on less than Rs. 200)	83,227	96,787	43,191	6,196	6,196			97,924	97,924	97,924	Due to annual increments.
		Darogahs (on less than Rs. 200) ...				32,285	75,476						
		Assessor Inspectors (on less than Rs. 200				8,266	8,266						
90	90	Clerks (on less than Rs. 200)	24,790	23,585	13,238	12,458	25,696			24,096	24,096	24,096	Ditto ditto.
679	679	Servants	48,016	49,500	24,124	23,441	47,565			49,272	49,272	49,272	Due to reduction of pay.
		Temporary Establishment	44	.....	.....	.....	.....			.....	.....	.....	
		Total Executive, Inspecting and Assessing Establishment	1,67,964	1,72,907	86,392	83,907	1,70,299			1,73,692	1,73,692	1,73,692	
		Total Sudder Establishment	2,52,500	2,48,621	1,32,754	1,26,319	1,70,299			2,51,102	2,51,114	2,59,514	

EXCISE—*concluded.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months, of 1888-89.	Total.	Revised estimate, 1888-89. Proposed by Accountant-General.	Passed by Government.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COLLECTORS,' COMMISSIONERS' AND CANTONMENT MAGISTRATES' ESTABLISHMENTS—*concld.*											
		DISTILLERY ESTABLISHMENT.											
		Salaries.											
11	10	Sub-Deputy Collectors	13,120	14,400	7,154	6,800	13,954			13,200	13,200	12,600	The appointment of an officer in Durbhunga on Rs. 100 per month provided for in 1888-89 has been thrown out as a kanungoe is in charge of the distillery there. The pay of the officer at Sarun has been reduced from Rs. 150 to Rs. 100; these charges explain the decrease.
		Establishment.											
8	9	Kanungoes (on less than Rs. 200)* ...	5,191	5,400	2,786	3,105	5,891			6,300*	6,300	6,300	* Increase due to the appointment of a kanungoes in Durbhunga in place of a Sub-Deputy Collector. The appointment of kanungoe to the charge of the Sudder distillery in Sonthal Pergunnahs, sanctioned in Bengal Government, No. E $\frac{E}{1}$ 15, dated 22nd August 1888, has not been estimated for by the Board. Government will now please pass orders as to the provision required to be made on this account in the estimates.
25	24	Clerks (on less than Rs. 200)	6,836	7,003	3,563	3,450	7,013			7,100†	7,100	7,100	† Due to reduction in the number of clerks in Dumka against increase due to increments.
120	117	Servants	8,759	8,784	4,436	4,307	8,743			8,544‡	8,544	8,544	‡ Due to reduction of four servants in Dumka, *vide*, Bengal Government No. E $\frac{E}{1}$15, dated 22nd August 1888, against an increase of one sweeper in Bhagulpore which was omitted inadvertently by the District Officer from the column of numbers in the estimate for 1888-89.
		Lump addition ...	.....	165	.....	.....	.....			.....	.....	.....	
		Total Establishment	20,786	21,352	10,785	10,862	21,647			21,944	21,944	21,944	
		Total Distillery Establishment ...	33,906	35,752	17,939	17,662	35,601			35,144	35,144	34,544	
		Provision for reforms recommended by the Excise Commission	.....	.....	.....	.....	.....			.....	.....	.....	
		Allowances.											
		Travelling allowances of officers ...	4,140	13,141	2,681	1,512	4,193			14,764	5,322	5,322	Based on actuals.
		Ditto ditto of establishment	38,694	39,339	22,099	19,214	41,313			42,890	42,000	42,000	
		Total Allowances ...	42,834	52,480	24,780	20,726	45,506			57,654	47,322	47,322	
		Supplies and Services.											
		Rewards	1,056	.....	515	1,323	1,838			.....	.....	.....	
		Cost of land	.....	.....	.....	.....	.....			.....	.....	.....	
		Petty construction and repairs ...	5,512	13,247	3,778	1,047	4,825			24,730	10,000	10,000	In the Resolution of the Government of Bengal, dated 20th January 1888, on the Excise Budget, Rs. 13,247 was provided for under this head to meet the cost of repairs that may be urgently needed during the year to distillery buildings. Accordingly, a provision has been made for such similar purposes in 1889-90.
		Value of mint stores	.....	.....	.....	.....	.....			.....	.....	.....	
		Contingencies.											
		Purchase of furniture	846	11,700	401	502	903			903	12,600	12,600	The contract grant has been reproduced *pro formâ* with the addition of Rs. 900 for municipal taxes. Out of Rs. 14,250, the sanctioned grant of contract contingencies, the sum of Rs. 2,550 has been taken under Stationery and Printing for the purchase of country stationery, and the balance of Rs. 11,700 estimated for here.
		Repair of furniture	89		89	36	125						
		Rents, rates and taxes	229		117	434	551						
		Postage charges	1,968		972	1,083	2,055						
		Telegram charges	115		53	92	145						
		Office expenses and miscellaneous	5,972		3,006	2,725	5,731						
		Total Supplies and Services and Contingencies	15,787	24,947	8,931	7,242	16,173			25,614	22,600	22,600	
		Total District Establishment ...	3,45,027	3,61,800	1,84,404	1,71,949	3,56,353			3,69,514	3,56,180	3,63,980	
		Add for rounding	.....	.....	.....	.....	.....			.....	.....	4,76,900 100	
		Total Collectors,' Commissioners,' &c., Establishment	4,26,515	4,45,000	2,25,992	2,14,918	4,40,910	4,42,000	4,48,000	4,44,133	4,31,000	4,77,000	

J. B. K. & E. J. H.—Reg. No. 1293C—92—11-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 9TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1283Bt., dated the 27th November 1888, submitting the estimates of receipts and expenditure of the Excise Department for the year 1889-90.

RECEIPTS.

THE sanctioned estimate of receipts from Excise for the current year is Rs. 1,10,00,000. The Accountant-General has placed the revised estimate for the year at Rs. 1,11,00,000 against Rs. 1,08,65,738, the actuals of 1887-88. The receipts in the first eight months of the current year have exceeded those of the corresponding period last year by Rs. 1,71,000. The Accountant-General's revised estimate is accepted.

2. The Board's estimate of receipts for the ensuing year, which amounted to Rs. 1,09,93,344, has been raised by the Accountant-General to Rs. 1,11,09,000 on the basis of the actuals of the first seven months of 1888-89. The actuals of recent years have shown, however, that the receipts from Excise are liable to violent fluctuations, and that they depend to a large extent on the agricultural prospects of the people. It is probable that the present unfavourable condition of the crops at the moment when the excise settlements for next year are being made will have a marked effect on the revenue and it may also be anticipated that, whatever may be the ultimate effect of the reforms which are now being introduced by Mr. Westmacott, the immediate result will be a diminution of the receipts from license fees. Looking to these circumstances, the Lieutenant-Governor thinks that it would be unsafe to place the estimate for next year higher than Rs. 1,05,00,000, and the Accountant-General's estimate will accordingly be reduced to this amount.

EXPENDITURE.

3. The total expenditure of the Excise Department for the current year was originally estimated at Rs. 4,45,000. The Accountant-General now anticipates that it will amount to Rs. 4,42,000. In paragraph 49 of the Financial Resolution, dated 31st October 1888, the estimate was raised to Rs. 4,48,000, thus—

	Budget provision.	Estimate in Financial Resolution.
	Rs.	Rs.
Presidency Administrative establishment	8,700	4,675
Ditto Executive establishment ...	74,500	74,500
Deputy Collectors	28,800	34,600
Sub-Deputy Collectors	14,400	12,600
District establishments ...	2,41,173	2,45,037
Travelling allowances	52,480	52,480
Supplies, &c.	24,947	23,604
Add for rounding	.....	504
Total ...	4,45,000	4,48,000

The revised estimate for 1888-89 will be taken at Rs. 4,48,000.

4. In the estimate for 1889-90 the Accountant-General has made no provision for the pay of Baboo Pran Kumar Das, the Special Deputy Collector placed under the Board of Revenue in connection with the administration of excise revenue in Bengal. The following provision will accordingly be made on this account under the head "Presidency Administrative Establishment":—

	Rs.
Pay of Deputy Collector	3,600
,, of two peons	168
Travelling expenses of the Deputy Collector	1,200
Ditto of peons	132
Total ...	5,100

In this Government letter No. 562T—F, dated 5th November 1888, the sanction of the Government of India has been asked to the experimental appointment of an Excise Commissioner in Bengal on a salary of Rs. 2,500—100—3,000 and a fixed travelling allowance of Rs. 250 per mensem. Subject to the approval of that Government, the following provision will also be made under this head:—

	Rs.
Salary of the Commissioner	30,000
Travelling allowance	3,000
Total ...	33,000

The total grant under "Presidency Administrative Establishment" will accordingly stand at Rs. 38,100.

5. The Accountant-General's estimate includes a provision for the salary of ten Deputy Collectors. It appears from a list lately submitted by the Board of Revenue that there are eleven Deputy Collectors wholly employed on excise duty in the districts noted in the margin. Two additional Deputy Collectors have been sanctioned for the districts of Lohardugga and Chumparun, and provision should accordingly be made for the salary of thirteen Deputy Collectors. The Accountant-General's estimate of Rs. 29,400 under the head "Deputy Collectors" will be raised to Rs. 37,800. Under the head "Sub-Deputy Collectors" a provision of Rs. 13,200 has been made for the salary of ten Sub-Deputy Collectors for 1889-90. The salary of the ten Sub-Deputy Collectors, as stated in the Board's letter No. 356B, dated 28th April 1888, amounts to Rs. 12,600, and this amount will be entered in the budget.

24-Pergunnahs, Burdwan, Dacca, Moorshedabad, Monghyr, Gya, Durbhunga, Hooghly, Patna, Sarun and Bhagulpore.

6. The Accountant-General's figures under the remaining sub-heads of expenditure are accepted.

ORDER.—Ordered that a copy of the Resolution and of the estimates be forwarded to the Board of Revenue and the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{9}$ 2-3.

COPY of the above, with a copy of the estimates, forwarded to the for information.

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

H. P.—Reg. No. 1294C—42—10-11-89.

97

FILE F $\frac{1\text{-E}}{42}$ 1.

BENGAL PROVINCIAL SERVICES.

No. 1411Bt., dated Calcutta, the 22nd December 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

PROVINCIAL RATES BUDGET ESTIMATE OF RECEIPTS AND EXPENDITURE FOR 1889-90.

HEAD AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		REVISED ESTIMATE, 1888-89.		ESTIMATE OF 1889-90.		Passed by Government.	REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Proposed by Accountant-General.	Passed by Government.	Local estimate.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RATES AND CESSES ON LANDS.													
Public Works Cess under Act IX (B.C.) of 1880.													
Cess on lands	37,90,635	39,52,000	21,56,063	17,61,071	39,17,134	.....	1,30,000			37,56,547	38,22,000		Based on local estimates passed by the Board of Revenue and replies to queries issued from this office. Increases are estimated at Burdwan, Beerbhoom and Moorshedabad on account of valuation of lakhraj tenures; in Tipperah, and Darjeeling for revaluations; Noakholly, Furreedpore, 24-Pergunnahs, Mozufferpore, and Dinagepore, based on actuals; and in Pubna on account of realizations of arrears, against decreases in Bankoora, Midnapore, Sarun, and Runpore for revaluations; Hooghly, Nuddea, Chumparun, Shahabad, Rajshahye, and Lohardugga, based on actuals, and in Jessore there being smaller demand for arrears.
Cess on mines, railways, &c.	24,217	26,000	12,279	5,439	17,718	.....	.....			26,545	26,000		
Miscellaneous	5,008	.....	1,093	103	1,196	.....	.....			.....	.....		
Total ...	38,19,860	39,78,000	21,69,435	17,66,613	39,36,048	.....	1,30,000		38,78,000	37,83,092	38,48,000	38,78,000	
GENERAL MANAGEMENT OF WARDS' AND ATTACHED ESTATES.													
Rates levied for management of wards' estates	84,019	62,000	47,110	15,555	62,665	.....	.....			62,945	62,000		Based on local estimates passed by the Board of Revenue. The actuals in 1887-88 include arrear collections realized in Burdwan of Rupees 22,000.
Four annas rate per cent. for treasury establishments ...	19,135	19,000	15,201	3,917	19,118	.....	.....			19,082	19,000		
Total ...	1,03,154	81,000	62,311	19,472	81,783	.....	.....		81,000	82,027	81,000	81,000	
Road Cess under Act IX (B.C.) of 1880.													
Proportionate cost of establishment for collecting Cesses ... Cess on lands and interest ...	3,09,987	1,44,000	1,78,415	1,39,624	3,18,039	1,24,000	.....		2,44,000	2,68,000	2,68,000	2,68,000	Based on local estimates Represents recovery of proportionate cost of establishment and contingencies incurred for the collection of road cess and interest on arrear collections.
MISCELLANEOUS.													
Miscellaneous receipts	.....	.....	.....	31	31	.....	.....			.....	.....	.....	
Total ...	42,33,001	42,03,000	24,10,161	19,25,740	43,35,901	1,24,000	130,000	42,03,000	42,03,000	41,33,119	41,97,000	42,27,000	
EXPENDITURE.													
COLLECTION OF RATES AND CESSES.													
Road and Public Works Cesses.													
Establishment and contingencies for the collection of the—													
(1)—Public Works Cess ... (2)—District Road Cess ...	3,47,213	2,91,000	1,87,061	1,62,098	3,49,159	27,000	.....		2,91,000	3,18,000	3,18,000	3,18,000	Based on local estimates. Represents charges for establishment and contingencies for the collection of road and public works cesses.
Total ...	3,47,213	2,91,000	1,87,061	1,62,098	3,49,159	27,000	.....	3,46,000	2,91,000	3,18,000	3,18,000	3,18,000	

W. J.—Reg No. 1511C—102—14-1-89.

FINANCIAL DEPARTMENT.

FINANCE

CALCUTTA, THE 11TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1411Bt., dated the 2nd December 1888, submitting the estimates of receipts and charges under Provincial Rates.

The estimate of total receipts from Provincial rates for 1888-89, as passed by the Government of India, is Rs. 42,03,000, and its detailed distribution, as adopted by the Government of Bengal, is compared below with the Accountant-General's estimates for next year—

	Estimate of Government of Bengal for 1888-89.	Estimate of Accountant-General for 1889-90.
	Rs.	Rs.
Public Works Cess	38,78,000	38,48,000
Wards' Rates	81,000	81,000
Proportionate cost of establishment for collecting Cesses	2,44,000	2,68,000
Total ...	42,03,000	41,97,000

2. The annexed table shows the demands and collections of the Public Works Cess during the last six years—

	Demands.	Collections
	Rs.	Rs.
1882-83	37,02,352	35,51,446
1883-84	37,34,841	37,56,048
1884-85	37,66,254	36,96,713
1885-86	37,96,672	38,04,106
1886-87	.....	38,66,114
1887-88	38,52,424	38,19,860

As the demand on account of the Public Works Cess had increased at the rate of Rs. 30,000 a year since 1882-83, the estimate for the current year was placed at Rs. 38,78,000. The total collection of the cess during the first seven months of the current year amounted to Rs. 19,50,000, against Rs. 19,37,000 obtained in the corresponding period of 1887-88, showing an increase of Rs. 13,000. In view of these figures, and looking to the effect of revaluations, the Lieutenant-Governor considers that the current demand is not likely to be less than the amount originally estimated, and it may be hoped that the collections will fall little, if at all, short of the current demand. The original estimate of Rs. 38,78,000 will therefore be retained as the revised estimate for the current year, and the estimate for next year will also be placed at the same figure. The Accountant-General's estimates of receipts under the remaining heads are accepted.

99

3. The estimate of Expenditure for the next year has been placed by the Accountant-General at Rs. 3,18,000, as against Rs. 2,91,000, the sanctioned estimate for the current year, and Rs. 3,47,213, the actuals of 1887-88. The estimate is accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Board of Revenue, to the Accountant-General, to the Revenue Department, and to the Public Works Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1E}{42}$2-5.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

W. LeB.—Reg. No. 1512C—104—14-1-89.

1.00

CUSTOMS DEPARTMENT ESTIMATES, 1889-90.

No. 1258Bt., dated Fort William, the 21st November 1888.
Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1889-90.

CUSTOMS—VII.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.		Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.			Proposed by Accountant-General.	Passed by Government.	Local estimate.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Sea Customs—Imports ...	14,86,057	19,45,000	8,84,326	10,39,323	19,23,649	30,000	.....			19,75,300	19,75,000		The actuals for the 7 months ending 31st October 1888 give Rs. 2,215, which points to a total of Rs. 3,800 for the year. That for the year 1887-88, Rs. 3,623, which, with the addition of duty on mineral oil, would work out a result near the estimate adopted. It therefore seems safe to retain the estimate adopted by the Board of Revenue.
Sea Customs—Exports ...	21,37,248	17,43,000	14,21,233	8,38,475	22,59,708	1,72,000	.....			19,15,000	19,15,000		
Total Imperial ...	36,23,305	36,88,000	23,05,559	18,77,798	41,83,357	2,02,000	.....	37,38,000	41,00,000	38,90,300	38,90,000	42,00,000	
Provincial.													
Warehouse and Wharf rent ...	1,378	1,500	801	695	1,496	.....	.....	.....	.....	1,450	1,500		Based on actuals.
Miscellaneous—													
Fees for registration of cargo boats	266	500	31	116	147	.....	.....	.....		630	500		
Other items	57,880	60,000	31,685	20,894	52,579	.....	.....	.....		50,451	60,000		
Total Miscellaneous ...	58,146	60,500	31,716	21,010	52,726	.....	.....	.....		51,081	60,500		
Total Provincial ...	59,524	62,000	32,517	21,705	54,222	.....	.....	62,000	62,000	52,531	62,000	59,000	
Grand Total ...	36,82,829	37,50,000	23,38,076	18,99,503	42,37,579	2,02,000	.....	38,00,000	41,62,000	39,42,831	39,52,000	42,59,000	
Details.													
Miscellaneous.													
Other items—													
Confiscation and penalties	.....	.....	.....	.....	.....	.....	.....	.....		.....			
Amendment fees	5,230	4,000	.....	.....	.....	.....	.....	.....		3,700			
Overtime fees	11,286	9,900	.....	.....	.....	.....	.....	.....		10,100			
Landing charges	568	700	.....	.....	.....	.....	.....	.....		650			
Sale of confiscated articles	.....	600	.....	.....	.....	.....	.....	.....		600			
Certificate fees	50	60	.....	.....	.....	.....	.....	.....		55			
Demurrage fees	27,235	32,500	.....	.....	.....	.....	.....	.....		28,650			
Sale of unclaimed goods ...	485	200	.....	.....	.....	.....	.....	.....		200	60,000		
Salt weighment fees ...	2,153	2,750	.....	.....	.....	.....	.....	.....		2,200			
Confiscations and penalties	4,077	3,525	.....	.....	.....	.....	.....	.....		3,800			
Commission on Little Bass's light-dues	6,123	5,050	.....	.....	.....								
Cooly hire	410	450	.....	.....	.....	.....	.....	.....		420			
Salaries of amlahs cited as witnesses	23	50	.....	.....	.....	.....	.....	.....		41			
Other items	240	215	.....	.....	.....	.....	.....	...		35			
Total ...	57,880	60,000	31,685	20,894	52,579	.....	.....	.....	.....	50,451	60,000		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.													
Sea Customs—Salaries, Establishments and contingencies	5,30,638	5,39,000	2,68,945	2,59,882	5,28,827	3,000	.....	5,39,000	5,43,500	5,44,622	5,42,000	5,47,794	

GRANT 9.—CUSTOMS.

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89. Proposed by Accountant-General.	Passed by Government.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.											
		CALCUTTA.											
		Salaries.											
1	1	Collector	35,679	23,040	20,384	17,532	37,916			24,000	23,040	23,040	
		Assistant Collector		10,850						11,450	11,450	11,450	Due to increment.
		Total Salaries ...	35,679	33,890	20,384	17,532	37,916			35,450	34,490	34,490	
		Establishment.											
		COLLECTOR'S ESTABLISHMENT.											
		Import Department.											
1	1	Clerk on Rs. 200 and over ...		6,600	.....	.....	.....			6,600	6,600	6,600	
15	15	Clerks on less than Rs. 200 ...		10,800	.....	.....	.....			10,488	10,488	10,488	Due to the appointment of clerks on minimum pay.
2	2	Servants		168	.....	.....	.....			168	168	168	
		Total Import Department ...		17,568	.....	.....	.....			17,256	17,256	17,256	
		Export Department.											
2	2	Clerks on Rs. 200 and over ...		9,000	.....	.....	.....			9,000	9,000	9,000	
12	12	Clerks on less than Rs. 200 ...		8,100	.....	.....	.....			7,344	7,344	7,344	
4	4	Servants		336	.....	.....	.....			336	336	336	
		Total Export Department ...		17,436	.....	.....	.....			16,680	16,680	16,680	
		Account Department.											
2	2	Clerks on Rs. 200 and over ...		9,900	.....	.....	.....			9,900	9,900	9,900	
12	12	Clerks on less than Rs. 200 ...		7,920	.....	.....	.....			7,788	7,788	7,788	Ditto ditto.
8	8	Servants		696	.....	.....	.....			696	696	696	
		Total Account Department ...		18,516	.....	.....	.....			18,384	18,384	18,384	
		Cash Department.											
1	1	Clerk on Rs. 200 and over ...		3,600	.....	.....	.....			3,600	3,600	3,600	
18	18	Clerks on less than Rs. 200 ...		5,904	.....	.....	.....			5,664	5,664	5,664	Ditto ditto.
9	9	Servants		756	.....	.....	.....			756	756	756	
		Total Cash Department ...		10,320	.....	.....	.....			10,020	10,020	10,020	
		Miscellaneous Department.											
...	...	Clerks on Rs. 200 and over ...		.....	.....	.....	.....			.....	.....	.....	
9	9	Clerks on less than Rs. 200 ...		7,380	.....	.....	.....			7,404	7,404	7,404	Due to increment.
26	26	Servants		2,400	.....	.....	.....			2,400	2,400	2,400	
		Total Miscellaneous Department		9,780	.....	.....	.....			9,804	9,804	9,804	
		Statistical Department.											
1	1	Clerk on Rs 200 and over ...		400	.....	.....	.....			5,400	5,400	5,400	
45	45	Clerks on less than Rs. 200 ...		20,016	.....	.....	.....			19,980	19,980	19,980	Due to the appointment of clerks on minimum pay.
3	3	Servants		276	.....	.....	.....			276	276	276	
		Deduct—Moiety of establishment transferred to "30—Stationery and Printing, Government Presses, Government Publications, Provincial"		26,592	.....	.....	.....			25,656	25,656	25,656	
				13,296	.....	.....	.....			12,828	12,828	12,828	
		Total Statistical Department		13,296	.....	.....	...			12,828	12,828	12,828	
		Total Collector's Establishment	84,562	86,916	41,766	40,529	82,295			84,972	84,972	84,972	
		CUSTOMS SHARE.											
		Appraising Establishment.											
7	7	Clerks on Rs. 200 and over ...	"	28,360						28,860	28,860	28,860	
4	4	Clerks on less than Rs. 200 ...	31,815	4,680	16,038	16,732	32,770			4,680	4,680	4,680	Due to increment.
4	4	Servants		336						336	336	336	
		Total Appraising Establishment	31,815	33,376	16,038	16,732	32,770			33,876	33,876	33,876	

GRANT 9.—CUSTOMS.—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate 1888-89. Proposed by Accountant-General.	Passed by Government.	Estimate of 1889-90. Proposed by Local officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES—*contd.*											
		CALCUTTA—*concluded.*											
		Preventive Establishment.											
		Surgeon	.....	.....	.....	.....	.....			.....	.....	.....	
1	1	Superintendent	12,000	12,000	6,000	6,000	12,000			12,000	12,000	12,000	
8	8	Inspectors	36,053	37,560	17,960	17,440	35,400			36,120	36,120	36,120	Due to the appointment of Inspectors on minimum pay.
28	28	Preventive Officers on Rs. 200 and over	1,89,416	78,600	95,255	94,704	1,89,959			78,600	78,600	78,600	
72	72	Preventive Officers on less than Rs. 200		1,14,000						1,14,000	1,14,000	1,14,000	
1	1	Clerk	132	144	1,457	1,754	3,211			144	144	144	
51	51	Servants	3,053	3,930						3,930	3,930	3,930	
149	149	Boat establishment	15,933	16,041	7,952	7,933	15,885			16,041	16,041	16,041	
		Temporary establishment ...	25,035	20,000	13,151	8,681	21,832			24,000	24,291	24,291	Based on actuals.
		Budge-Budge Preventive establishment	.....	.....	.....	.....	.....			.....	.....	5,244	
		Total Preventive Establishment...	2,81,622	2,82,275	1,41,775	1,36,512	2,78,287			2,84,835	2,85,126	2,90,370	
		Wharf Establishment.											
1	1	Wharf Officer (Rs. 200)	25,035	3,000	12,775	13,908	26,683			3,000	3,000	3,000	
20	20	Wharf Officers on less than Rs. 200		20,304						20,064	20,064	20,064	Due to the appointment of officers on minimum pay.
18	18	Servants		1,572						1,572	1,572	1,572	
		Temporary establishment ...	3,382	3,280	1,652	1,510	3,162			3,300	3,300	3,300	Based on actuals.
		Total Wharf Establishment ...	28,417	28,156	14,427	15,418	29,845			27,936	27,936	27,936	
		Allowances.											
		Travelling allowances	607	820	327	922	1,249			2,000	1,000	1,000	Reduced on actuals.
		Supplies and Services.											
		Petty construction and repairs	.....	300	.....	1	1			300	300	300	
		Repair of Preventive Service boats	6,922	5,000	6,022	465	7,387			5,000	5,000	5,000	
		Value of Dockyard Service boats...	.....	5,000	.....	.....	.....			5,000	5,000	5,000	As estimated by Collector of Customs.
		Value of Stores	46	.....	46	215	261			.....	.....	.....	
		Do. Mint	38	.....	38	.....	38			.....	.....	.....	
		Building patrol boats	.....	.....	.....	.....	.....			.....	.....	.....	
		Compensation of Preventive Officers	.....	740	.....	.....	.....			1,000	1,400	1,400	
		Charges under Act VI of 1863—Baggage landing charges	.....	525	.....	.....	.....			485			
		Rewards to informers	812	1,700	361	879	1,240			1,600	1,300	1,300	Reduced on actuals.
		Contingencies											
		Total Supplies and Services ...	7,818	13,265	7,367	1,560	8,927			13,385	13,000	13,000	
		Contingencies.											
		Office and ground rent	13,426	13,702	3,426	.....	3,426			15,000	15,000	15,000	
		Postage charges	310	220	180	164	344			360	360	360	
		Purchase of books and publications	25	150	25	64	89			150	100	100	
		Office expenses and miscellaneous	4,729	5,150	2,209	10,138	12,347			5,520	5,040	5,040	
		Telegrams	51	.....	51	18	69			.....	.....	.....	
		Purchase and repair of furniture	535	.....	555	60	615			.....	500	500	
		Total Contingencies ...	19,126	19,222	6,446	10,444	16,890			21,030	21,000	21,000	
		Total Calcutta ...	4,89,646	4,97,940	2,48,530	2,39,649	4,88,179	4,97,940	5,01,440	5,03,484	5,01,400	5,07,144	
		BALASORE.											
		ESTABLISHMENT.											
		Collector's Establishment.											
3	...	Clerks on less than Rs. 200 ...	1,816	1,380	912	897	1,809			1,320	1,380	1,320	Local estimate reduced by Rs. 540, representing the reduction in the pay of clerks, *vide* Bengal Government No. 159, dated 13th January 1888.
2	..	Servants	116	120						120	120	120	
7	...	Boat establishment	636	768	380	384	764			768	768	768	
		Temporary establishment ...	.....	.....	.....	.....	.....			.....	.....	.....	
		Total Collector's Establishment	2,568	2,268	1,292	1,281	2,573			2,208	2,268	2,268	
		Preventive Establishment.											
6	5	Preventive Officers	3,521	3,840	1,717	1,671	3,388			3,240	3,240	3,240	The allowance of Rs. 50 per month to the Sub-Deputy Collector, Chandbally, for customs port has been discontinued.
8	8	Servants	468	480	248	237	485			480	480	480	
5	5	Boat establishment	647	624	309	257	566			624	624	624	
		Temporary establishment ...	500	380	383	17	400			300	398	398	Increased on actuals.
		Total Preventive Establishment ...	5,136	5,324	2,657	2,182	4,839			4,644	4,742	4,742	
		Total Establishment ...	7,704	7,592	3,949	3,463	7,412			7,452	7,010	7,010	

GRANT 9.—CUSTOMS—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Revised estimate, 1888-89.		Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure—continued.											
SEA CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES—*contd.*											
BALASORE—*concluded.*											
Allowances.											
Travelling allowances	6	.....	6	.....	6			.....	.....	.....	
Supplies and Services.											
Petty construction and repairs	472	300	134	23	157			300	300	300	
Repair of Preventive Service boats	19	80	15	.....	15			80	50	50	Reduced on actuals.
Value of Dockyard supplies	.....	50	.....	.....	.....			50	50	50	
Charges under Act VI of 1863— Rewards to informers ... ... / Contingencies	.....	50	.....	.....	.....			50	50	50	
Total Supplies and Services ...	451	480	149	23	172			480	450	450	
Contingencies.											
Rent, rates and taxes	.....	.....	.....	11	11			22	22	22	
Postage charges	119	120	56	67	123			120	120	120	
Telegrams	72	.....	72	36	108			.....	.....	.....	
Office expenses and miscellaneous	81	168	1	29	28			168	158	158	
Total Contingencies ...	272	288	127	143	270			310	300	300	
Total Balasore ...	3,433	8,360	4,231	3,629	7,860	8,360		8,242	7,760	7,760	
CHITTAGONG.											
Numbers. 1888-89. / 1889-90.											
Salary.											
1 / 1 Collector (personal allowance) ...	7,800	7,800	3,900	4,288	8,188			7,800	7,800	7,800	
ESTABLISHMENT.											
Collector's establishment.											
6 / 6 Clerks	2,370	2,388	1,681	1,687	3,368			2,399	2,399	2,399	
14 / 14 Servants	983	984						984	984	984	
9 / 9 Boat establishment	780	780	390	390	780			780	780	780	
1 / 1 Appraising establishment... ...	479	480	240	240	480			480	480	480	
Temporary establishment ...	77	270	77	.....	77			270	270	270	
Total Collector's Establishment	4,689	4,902	2,388	2,317	4,705			4,913	4,913	4,913	
Preventive Establishment.											
3 / 3 Inspectors	2,880	2,880	1,440	1,440	2,880			2,880	2,880	2,880	
10 / 10 Preventive officers	4,018	4,080	2,028	2,035	4,063			4,080	4,080	4,080	
Clerks	.....	.....	.....	.....	.....			.....	.....	.....	
Boat establishment	1,146	1,152	575	574	1,149			1,152	1,152	1,152	
Temporary establishment ...	68	100	66	99	165			100	100	100	
Total Preventive Establishment ...	8,112	8,212	4,109	4,148	8,257			8,212	8,212	8,212	
Wharf Establishment ...	600	600	300	300	600			600	600	600	
Total Establishment ...	13,401	13,714	6,797	6,765	13,562			13,725	13,725	13,725	
Supplies and Services.											
Petty construction and repairs	141	150	116	.....	116			350	200	350	Reduced on actuals.
Repair of Preventive Service boats	877	250	76	210	286			300	300	300	Estimate of Collector, Chittagong.
Baggage landing charges	.....	10	.....	.....	.....			5	.....	.....	
Charges under Act VI of 1863— Rewards to informers	39	30	30	.....	30			50	50	50	
Total Supplies and Services ...	1,057	440	222	210	432			705	550	700	
Contingencies.											
Rents, rates, and taxes	46	171	46	93	139			8	8	8	Due to, as explained by Collector, lands given up under Act IV of 1887.
Telegrams	123	.....	123	54	177			.....	150	150	based on actuals.
Postage charges	25	50	25	25	50			50	50	50	
Purchase and repair of furniture	94	.....	94	41	135			.....	100	.....	
Office expenses and miscellaneous	422	600	139	305	444			645	500	500	
Purchase of books and publications	.....	25	.....	28	28			30	27	27	
Total Contingencies ...	710	846	427	546	973			733	835	735	
TOTAL CHITTAGONG ...	22,968	22,800	11,346	11,809	23,155	22,800		22,963	22,910	22,960	

GRANT 9.—CUSTOMS.—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89. Proposed by Accountant-General.	Passed by Government.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT, AND CONTINGENCIES—*contd.*											
		CUTTACK.											
		ESTABLISHMENT.											
		Collector's Establishment.											
1	1	Superintendent of Customs ...	3,000	1,800	1,500	1,500	3,000			1,800	1,800	1,800	
1	1	Assistant		1,200						1,200	1,200	1,200	
3	3	Clerks	1,561	1,500	900	806	1,706			1,500	1,500	1,500	
2	2	Servants	168	168						168	168	168	
10	10	Boat establishment	1,178	1,176	590	583	1,173			1,176	1,176	1,176	
		Total Collector's Establishment	5,907	5,844	2,990	2,889	5,879			5,844	5,844	5,844	
		Preventive Establishment.											
3	3	Preventive officers	1,172	1,260	624	645	1,269			1,260	1,260	1,260	
		Temporary establishment ...	.....	.....	.....	.....	.....			.....	.....	.....	
		Total Preventive Establishment ...	1,172	1,260	624	645	1,269			1,260	1,260	1,260	
		Total Establishment ...	7,079	7,104	3,614	3,534	7,148			7,104	7,104	7,104	
		Allowances.											
		Travelling allowances	.....	.....	.....	.....	.....			.....	.....	.....	
		Supplies and Services.											
		Petty construction and repairs	.....	100	.....	.....	.....			100	100	100	
		Purchase and repair of boats	.....	75	.....	.....	.....			75	72	72	
		Total Supplies and Services ...	.....	175	.....	.....	.....			175	172	172	
		Contingencies.											
		Rents, rates, and taxes	.....	14	.....	.....	.....			.....	.....	.....	
		Telegram	2	.....	2	4	6			14	14	14	
		Postage charges	30	30	5	20	25			30	30	30	
		Office expenses and miscellaneous	190	77	93	20	113			110	110	110	
		Total Contingencies ...	222	121	100	44	144			154	154	154	
		TOTAL CUTTACK ...	7,301	7,400	3,714	3,578	7,292	7,400		7,433	7,430	7,430	
		DACCA.											
		Establishment.											
1	1	Clerk	360	360	294	294	588			360	360	360	
1	1	Servant	228	72						72	72	72	
2	2	Boat establishment	.....	156	.....	.....	.....			156	156	156	
		Total Establishment ...	588	588	294	294	588			588	588	588	
		Supplies and Services.											
		Petty construction and repairs	.....	30	.....	.....	.....			30	30	30	
		Purchase and repair of boats	2	.....	2	.....	2			.....	.....	.....	
		Total Supplies and Services ...	2	30	2	.....	2			30	30	30	
		Contingencies.											
		Telegrams	25	.....	25	6	31			.....	.....	.....	
		Rents, rates, and taxes	17	18	17	.....	17			.....	.....	.....	
		Postage charges	10	10	10	4	14			10	10	10	
		Office expenses and miscellaneous	56	154	3	28	25			172	172	172	
		Total Contingencies ...	108	182	49	38	87			182	182	182	
		Total Dacca ...	698	800	345	332	677	800		800	800	800	

GRANT 9.—CUSTOMS—*concluded.*

Numbers. 1888-89.	Numbers. 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	Actuals of 12 months ending 30th September 1888. First six months of 1888-89.	Actuals of 12 months ending 30th September 1888. Total.	Revised Estimate, 1888-89. Proposed by Accountant-General.	Revised Estimate, 1888-89. Passed by Government.	Estimate of 1889-90. Proposed by Local officers.	Estimate of 1889-90. Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SEA CUSTOMS—SALARIES, ESTABLISHMENT AND CONTINGENCIES—*concld.*											
		POOREE.											
		ESTABLISHMENT.											
		Collector's Establishment.											
1	1	Clerk	718	720	358	360	718			720	720	720	
		Preventive Establishment.											
1	1	Preventive Officer	564	600	360	360	720			600	600	600	
2	2	Servants	120	120						120	120	120	
		Total Preventive Establishment	684	720	360	360	720			720	720	720	
		Total Establishment ...	1,402	1,440	718	720	1,438			1,440	1,440	1,440	
		Preventive Service boats	47	.....	47	.....	47			.....	.....	.....	
		Allowances.											
		Travelling allowances	.....	.....	.....	14	14			.....	.....	.....	
		Supplies and Services.	119	195	.....	129	129			195	195	195	
		Petty construction and repairs	1,568	1,635	765	863	1,628			1,635	1,635	1,635	
		Contingencies.											
		Telegram	2	.....	2	3	5			.....	.....	.....	
		Postage charges	20	25	10	10	20			25	25	25	
		Office expenses and miscellaneous	2	40	2	9	11			40	40	40	
		Total Contingencies ...	24	65	14	22	36			65	65	65	
		TOTAL POOREE ...	1,592	1,700	779	885	1,664	1,700		1,700	1,700	1,700	
		Total Sea Customs—Salaries, Establishments, &c.	5,30,638	5,39,000	2,63,945	2,59,882	5,23,827	5,39,000	5,43,500	5,44,622	5,42,000	5,42,000	

C. E. G. and H. P.—Reg. No. 928C—92—7-11-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1258Bt., dated the 21st November 1888, submitting the estimates of receipts and expenditure of the Customs Department for the year 1889-90.

The Accountant-General's revised estimate of Imperial receipts from Customs duties has been placed at Rs. 37,38,000 with reference to the actuals of the first seven months of the current year, which amounted to Rs. 21,90,000. The returns of Customs duties furnished by the Board of Revenue show that the average monthly receipts from Customs usually increase in the latter part of the year. Thus the receipts in the last five months of 1887-88, exclusive of the duty on petroleum, were Rs. 20,05,000, against Rs. 15,64,000 in the first seven months of that year. A portion of this increase was probably due to the large exports of rice which were caused by the unusually favourable harvest of that year; but after allowing for a decrease of three lakhs under this head, the receipts for the last five months, inclusive of the duty on petroleum, will probably not fall short of Rs. 19,10,000. The revised estimate will accordingly be raised to Rs. (21,90,000 + 19,10,000) = 41,00,000, and the estimate for next year will be placed at Rs. 42,00,000, against Rs. 38,90,000 adopted by the Accountant-General.

2. The Accountant-General has raised the Board's estimate of Rs. 52,531 on account of Provincial receipts to Rs. 62,000. The Board's estimate does not take into account the commission of 5 per cent. on the realizations for the Basses Light Dues. These amounted to Rs. 5,636 in 1886-87 and Rs. 6,123 in 1887-88. A sum of Rs. 6,500 will be added to the Board's estimate on this account, and the estimate fixed at Rs. 59,000 in round number, against Rs. 59,524, the actuals of 1887-88.

3. The total expenditure for the year 1889-90 has been estimated by the Board of Revenue at Rs. 5,44,622, and by the Accountant-General at Rs. 5,42,000 against Rs. 5,39,000 the sanctioned estimate for 1888-89, and Rs. 5,30,638 the actuals for 1887-88. The following table shows the heads under which the expenditure has been distributed:—

	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Board's estimate, 1889-90.	Accountant-General's estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
Calcutta	4,89,646	4,97,940	5,03,484	5,01,400
Balasore	8,433	8,360	8,242	7,760
Chittagong	22,968	22,800	22,963	22,910
Cuttack	7,301	7,400	7,433	7,430
Dacca	698	800	800	800
Pooree	1,592	1,700	1,700	1,700
Total ...	5,30,638	5,39,000	5,44,622	5,42,000

4. The Accountant-General has reduced the local estimate of Rs. 2,000 for "Travelling allowance" in the Calcutta budget to Rs. 1,000. The actual charges in the first six months of the current year amounted to Rs. 922. A grant of Rs. 1,500 will suffice, and this amount will be entered in the budget. Neither the revised estimate for the current year nor the estimate for

107

next year includes any provision for the Budge-Budge Preventive establishment, sanctioned in Government order No. C $\frac{E}{I}$ 4, dated the 11th October 1888. The Accountant-General's estimate will be raised by Rs. 4,500 for the current year, and by Rs. 5,244 for next year.

5. Under *Chittagong* a provision of Rs. 350 has been made by the local authorities for "Petty constructions and repairs." This has been reduced to Rs. 200 by the Accountant-General. The local estimate is accepted. The provision of Rs. 100 made by the Accountant-General for the purchase of furniture will be struck out. The Accountant-General's estimates in other respects are accepted.

6. The Accountant-General's estimates for the remaining ports are also accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Board of Revenue and to the Accountant-General, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. 142-43.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA;
The *January* 1889.

C. E. G. and H. P.—Reg. No 929C—92—7-1-89.

[FILE F $\frac{1\text{-E}}{2}$ 1.]

ASSESSED TAXES [INCOME-TAX] BUDGET ESTIMATE FOR 1889-90.

No. 1292Bt., dated Calcutta, the 29th November 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by	Revised by Accountant General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Income-tax	37,39,939	38,30,000	19,80,421	21,52,776	41,33,197	70,000	.....	39,00,000	33,53,341	39,00,000	39,00,000	
Imperial share—one-half ...	18,69,969	19,15,000	.....	.....	.....	.....	.....	19,50,000	.....	19,50,000	19,50,000	
Provincial share—one-half	18,69,970	19,15,000	.....	.....	.....	.....	.....	19,50,000	.....	19,50,000	19,50,000	...

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised est mate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by	Revised by Accou tant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INCOME-TAX.										
Deductions by Government from salaries and pensions, &c.	4,19,914	.....	2,13,459	2,08,806	4,22,265	.....	4,20,442	39,00,000	39,00,000	The actuals for the first six months of 1888-89 are better than those for the corresponding period of 1887-88 by Rs. 3,93,000, due chiefly to arrear collections and revision of assessment in the Presidency. The actuals for the 12 months ended 30th September 1888 give Rs. 40,33,000, but I would not retain the estimate at so high a figure. I place the estimate at Rs. 39,00,000, which, on the facts before me, may be accepted.
Deductions by Government from interest on Government securities	14,581	.....	7,160	7,513	14,673	.....	14,580			
Deductions by Government from interest on securities of local authority or companies	31,137	.....	−14,984	15,009	−99,975	.....	32,340			
Ordinary collections ...	32,30,992	38,30,000	18,47,542	19,64,172	37,57,714	.....	28,35,358			
Penalties	34,504	.....	18,594	17,276	35,870	.....	23,296			
Miscellaneous							27,331			
License tax	8,811	.....	8,650	.....	8,650	.....	.....			
Total ...	37,39,939	38,30,000	19,80,421	21,52,776	41,33,197	39,00,000	33,53,341	39,00,000	39,00,000	

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Difference between the budget of 1888-89 and 1889-90.		Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by Board of Revenue.	Revised by Accountant General.*		
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Collection of income-tax ...	1,51,411	1,44,000	75,949	70,386	1,46,335	20,000		1,69,000	1,61,346	1,64,000	1,68,000	
Imperial share—one-half ...	75,705	72,000	.....	.....	.....	.....	.....	84,500	.....	82,000	84,000	
Provincial share—one-half	75,706	72,000	.....	.....	.....	.....	.....	84,500	.....	82,000	84,000	

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Board of Revenue.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
Collection of Income-tax.										
Salaries.										
Collector's allowance ...								3,600		The estimates have been based on the revised establishment sanctioned in Board's Circular No. 29B, dated 28th May 1888, with the addition of the establishment sanctioned in Bengal Government No. 1 C/1 5, dated 24th September 1888, to the address of the Secretary, Board of Revenue.
Deputy Collector	60,343	56,600	29,303	18,813	48,116		55,540	3,000		
Assessors								52,300		
								58,900		
Establishment.										
Clerks (above 200)	.....	.....	.....	.....	.....		.....	.....		
Ditto (below 200)	54,171	49,900	31,143	33,336	70,303		53,340	56,820		
Servants	8,135	6,594		3,228			6,924	7,224		
Temporary establishment	249	360		2,596			11,420	11,420		In Bengal Government No. 25T-F, dated 24th May 1888, Rs. 11,000 were placed at the disposal of the Board of Revenue during the year 1888-89 to meet charges for the recovery of arrears. Government will now please pass orders as to whether a like provision is to be made in the estimates for 1889-90.
Total Establishment ...	62,555	56,854	31,143	39,160	70,303		71,684	75,464		
Allowances.										
Travelling allowances of officers	7,259	19,360	4,541	1,854	6,395		21,488	18,000	1,68,000	Based on actuals.
Travelling allowances of establishment	10,599		5,434	5,133	10,567					
Total Allowances	17,858	19,360	9,975	6,987	16,962	.....	21,488	18,000		
Contingencies.										
Office expenses and miscellaneous	2,717	2,664	1,575	1,603	3,178	.....	3,012	3,200		Based on actuals. The charges sanctioned in Bengal Government No. 1 C/1 5, dated 24th September 1888, to the address of the Board of Revenue, viz. Rs. 4,098 for repairs in the Custom House godown for the accommodation of the Income-tax Office, Rs. 500 for purchase of furniture, and Rs. 479 for purchase of articles have been thrown out, as it has been assumed that the charges will be incurred in the current year.
Service telegrams	7,938	8,522	3,953	3,823	7,776	.....	9,622	8,436		Ditto ditto.
Ditto postage stamps ...										
Total Contingencies ...	10,655	11,186	5,528	5,426	10,954	.....	12,634	11,636		
Total Collection of Income-tax	1,51,411	1,44,000	75,949	70,386	1,46,335	1,69,000	1,61,346	1,64,000	1,68,000	

E. J. H.—Reg. No. 1227C—92—9-1-89

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1292Bt., dated the 29th November 1888, submitting the estimates of Receipts and Expenditure under Assessed Taxes for the year 1889-90.

The receipts from Income-tax in 1887-88 amounted to Rs. 37,39,939, and the Budget estimate for the current year was placed at Rs. 38,30,000. The further revision of assessments has led to an estimated increase of one lakh in the total current demand for the year 1888-89 as compared with that of 1887-88, and a corresponding improvement may be anticipated in the receipts. The actuals of the six months ending 30th September 1888, amounting to Rs. 41,33,197, point to a large increase in the collections; but it is probable that the greater part of this improvement is due to the more punctual payment of the tax in the early months of the year. A provision of Rs. 60,000 will be allowed on account of improvement in collections and the better realization of arrears, and the revised estimate will stand at Rs. (37,39,939 + 1,00,000 + 60,000) or Rs. 39,00,000 in round numbers, the amount taken by the Accountant-General. The estimate for next year will be placed at the same amount.

2. The total expenditure for the collection of income-tax for the current year was originally estimated at Rs. 1,44,000. The expenditure in 1887-88 amounted to Rs. 1,51,411. On the recommendation of the Board of Revenue, sanction has already been accorded to the employment of an establishment at a cost of Rs. 1,51,000 for the current year, and to this has been added Rs. 11,000 for temporary establishments and contingencies of the Collectors' Warrant Department, and Rs. 6,475 to meet the initial charges and the increase of establishment sanctioned in connection with the transfer of the income-tax office from the Calcutta Collectorate to the Custom House. The grant for the current year thus amounts to Rs. 1,69,000 in round numbers. For the year 1889-90 the provision of Rs. 979, included in the grant for the current year for the purchase of furniture, will be omitted, and the estimate will be placed at Rs. 1,68,000, as shown below—

	1888-89. Rs.	1889-90. Rs.
District Offices	1,00,554	1,00,554
Collector's office, Calcutta	40,072	40,072
Increase consequent on the transfer of the Income-tax office to the Custom House ...	5,496	5,496
Purchase of furniture for ditto ...	979	.....
Commissioners' offices	4,380	4,380
Board's office	5,976	5,976
Warrant Department	11,000	11,000
Add for rounding	543	522
	1,69,000	1,68,000

ORDER.—Ordered that a copy of the Resolution and of the estimates be forwarded to the Board of Revenue and the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

No. F $\frac{1\text{-E}}{2}$ 2.

COPY, with a copy of the estimates, forwarded to the Board of Revenue for information.

No. F $\frac{1\text{-E}}{2}$ 3.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

H. P.—Reg. No. 12280—92—9-1-89.

No. 194B—G, dated Darjeeling, the $\frac{\text{21st September}}{\text{27th October}}$ 1888.

From—A. L. HOME, ESQ., Conservator of Forests, Bengal,
To—The Secretary to the Govt. of Bengal, Financial Department (Finance).

I HAVE the honour to forward herewith the budget estimates of this Department for 1889-90 for the consideration and orders of His Honour the Lieutenant-Governor, together with the revised estimate for 1888-89, and explanations of deviations in the actuals from the sanctioned estimates for 1887-88. Appendices A and B are attached to the estimates, showing statements of temporary establishments and the books, &c., required from England during 1889-90, respectively.

2. The submission of this estimate, which was otherwise ready on 21st September 1888, has been delayed owing to my having only obtained a copy of the Government of India Resolution of the Department of Finance and Commerce sanctioning the revised estimates for 1887-88 on this day.

3. The figures of the revised estimate for 1888-89 have been redistributed within the amount of the sanctioned estimate for the year, and I request the favour of your according sanction, on an early date, under the last clause of section 105 of the Forest Department Code, Edition III, to the distribution of the figures under expenditure in the revised estimate, aggregating Rs. 3,95,000, being accepted as a redistribution of the sanctioned budget allotment of Rs. 4,38,000 for the current financial year.

FOREST DEPARTMENT, BENGAL—ESTIMATES, 1889-90.

EXPLANATORY NOTE.

CHAPTER I.

Actuals, 1887-88.

The estimates of 1887-88 compare with the actuals of that year and with those of 1886-87 as follows:—

BUDGET HEADS.	Actuals, 1886-87.	Sanctioned budget estimate, 1887-88.	Revised estimate, 1887-88.	Actuals, 1887-88.	Increase on budget estimate, 1887-88.	Decrease on budget estimate, 1887-88.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	1,07,485	1,03,000	83,000	84,429	.....	18,571
II.—Timber and other produce removed from the forests by consumers or purchasers	5,14,737	5,65,000	5,79,000	5,40,588	.....	24,412
III.—Drift and waif wood and confiscated forest produce	4,653	5,000	13,600	9,344	4,344	.....
IV.—Revenue from forests not managed by Government	19	.....	.....	.....	.....	.....
V.—Miscellaneous	26,740	27,000	24,400	23,433	.....	3,567
Total Receipts ...	6,53,634	7,00,000	7,00,000	6,57,794	.....	42,206
EXPENDITURE.						
A.—Conservancy and Works.						
I.—Timber and other produce removed from the forests by Government agency	60,885	61,000	46,000	44,159	.....	16,841
II.—Timber and other produce removed from the forests by consumers or purchasers	27,944	39,500	40,500	41,770	2,270	.....
III.—Drift and waif wood and confiscated forest produce	935	1,500	7,500	2,292	792	.....
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government ...	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant	43,910	18,000	18,000	15,185	.....	2,615
VII.—Communications and buildings ...	21,930	33,500	33,000	27,070	.....	6,430
VIII.—Demarcation, improvement and extension of forests ...	33,933	42,000	42,800	36,833	.....	5,167
IX.—Miscellaneous	3,173	4,500	6,200	6,423	1,923	.....
Total A.—Conservancy and Works ...	1,92,710	2,00,000	1,94,000	1,73,732	.....	26,268
B.—Establishments.						
I.—Salaries	1,89,351	1,95,407	1,86,594	1,78,193	.....	17,214
II.—Travelling allowances ...	30,340	34,000	31,400	29,451	.....	4,549
III.—Contingencies	10,380	10,593	10,006	8,992	.....	1,601
Total B.—Establishments ...	2,30,071	2,40,000	2,28,000	2,16,636	.....	23,364
GRAND TOTAL EXPENDITURE ...	4,22,781	4,40,000	4,22,000	3,90,368	.....	49,632
Surplus ...	2,30,853	2,60,000	2,78,000	2,67,426	7,426	.....

The sanction of the Government of India to the figures of the budget estimate for 1887-88 was intimated in the Revenue and Agricultural Department Circular Resolution No. 14F, dated 27th July 1887, and to the figures of the revised estimate in the Resolution of the Department of Finance and Commerce, No. 2043, dated 19th April 1888. It is observed that in this Resolution the latest telegraphed figures have not been accepted as those of the revised estimate for 1887-88, as was done in the case of the revised estimate for 1886-87.

The following remarks are given in explanation of the differences between the actuals and the estimates for 1887-88, and between the actuals for that and the preceding year:—

REVENUE.

I.—Timber and other produce removed from the forests by Government agency.

(*a*). *Timber.*—Actuals, 1886-87, Rs. 62,286; budget estimate, 1887-88, Rs. 60,000; revised estimate, Rs. 33,000; actuals, Rs. 35,832. The decrease from the previous year's

N4

actuals and from the figures of the budget estimate is due to supplies to State Railways having fallen off, and it was fully expected and provided for in the preliminary and final revised estimates of the year.

(*b*). *Firewood and charcoal.*—Actuals, 1886-87, Rs. 40,446; budget estimate, 1887-88, Rs. 30,000; revised estimate, Rs. 38,500; actuals, Rs. 36,906. The increase in the demand in the Darjeeling sub-division for the supply to troops anticipated in the revised estimate was fulfilled, but there was a slight falling off in the demand expected from private purchasers, while nothing was done in the departmental supply of fuel in Orissa.

(*c*). *Bamboos.*—Actuals, 1886-87, Rs. 4,505; budget estimate, 1887-88, Rs. 12,900; revised estimate, Rs. 10,500; actuals, Rs. 10,942. The increase is due to improved arrangements for departmental working in the Palamow sub-division, which would have been better still, but that 87,957 bamboos were lost by floods from the Kechki depôt.

(*e*). *Grass and other minor produce.*—Actuals, 1886-87, Rs. 248; budget estimate, 1887-88, Rs. 100; revised estimate, Rs. 1,000; actuals, Rs. 749. Of this sum, Rs. 746 were received in the Singbhoom sub-division, where silk cocoons were collected and sold departmentally.

II.—Timber and other produce removed from the forests by consumers or purchasers.

Head II. Commutation fees.—Budget estimate, 1887-88, *nil*; revised estimate, Rs. 9,400; actuals, Rs. 7,149. This is the revenue from annual house licenses from residents on the Government estate of Khoorda for the right to collect firewood, &c., for domestic and agricultural purposes, and to graze cattle in the Khoorda protected forests. In former years this revenue was credited under sub-head (*b*) *Firewood*, but it is more correctly now taken to head II in accordance with the ruling in section 93 of the Forest Department Code.

(*a*). *Timber.*—Actuals, 1886-87, Rs. 2,20,139; budget estimate, 1887-88, Rs. 2,30,000; revised estimate, Rs. 2,44,500; actuals, Rs. 2,48,138. The improvement in demand and receipts has been chiefly in the Darjeeling, Julpigoree and Sunderbuns Divisions, in the two former owing partly to imports from Nepal having almost stopped, and in the latter due chiefly to better supervision. In the Chittagong Division there has been again a large falling off from the same causes as operated, against a good revenue in 1886-87, viz., men holding aloof from the forests in the interior of the hill tracts for fear of raids from across the frontier.

(*b*). *Firewood and charcoal.*—Actuals, 1886-87, Rs. 1,58,826; budget estimate, 1887-88, Rs. 1,88,000; revised estimate, Rs. 1,89,500; actuals, Rs. 1,55,562. The anticipated improved demand on the Sunderbuns Forests was overestimated: Rs. 9,400, included under this sub-head in the budget estimate, was, in the revised, transferred to head II, as noticed above; otherwise the demand, as compared with the previous year, has slightly improved.

(*c*). *Bamboos.*—Actuals, 1886-87, Rs. 45,317; budget estimate, 1887-88, Rs. 47,000; revised estimate, Rs. 44,000; actuals, Rs. 40,174. The falling off is more than accounted for in the figures of the Chittagong Division, where the receipts under this sub-head are Rs. 32,720 against Rs. 39,486 in the previous year, due to causes noted above.

(*d*). *Grazing and fodder grass.*—Actuals, 1886-87, Rs. 6,680; budget estimate, 1887-88, Rs. 7,500; revised estimate, Rs. 7,500; actuals Rs. 7,737. The increase was in the Darjeeling Division, due to extra grazing and sales of fodder for transport cattle along the Teesta valley and Kalimpong roads carrying provisions for troops.

(*e*). *Other minor produce.*—Actuals, 1886-87, Rs. 83,775; budget estimate, 1887-88, Rs. 92,500; revised estimate, Rs. 84,100; actuals, Rs. 81,828. When the budget estimate was framed, better demand was anticipated in the Sunderbuns and Chittagong Divisions by Rs. 5,500 and Rs. 3,500, respectively, than obtained in the previous year; these anticipations were not realized, the Sunderbuns receipts falling about Rs. 1,500, chiefly under golpatta, and those of Chittagong being stationary: there were small variations in other divisions, the receipts being generally better than in the previous year, except in Orissa, where they fell from Rs. 3,112 to Rs. 1,276, the cause of the falling off not having been explained by the Divisional Officer.

III.—Drift and waif wood and confiscated forest produce.

Actuals, 1886-87, Rs. 4,653; budget estimate, 1887-88, Rs. 5,000; revised estimate, Rs. 13,600; actuals, Rs. 9,344. In the revised estimate Rs. 13,600 were entered, but owing to the Gorakhpore Divisional Forest Officer in charge of Gunduck drift operations, and the members of his establishment not having been gazetted with the powers of forest officers on the Bengal side of the river, their operations were practically confined to the north-west side of the Gunduck river, and the actuals of the Bengal share of receipts were Rs. 3,960, instead of Rs. 7,500. The receipts under this head in the Teesta sub-division further increased from Rs. 749 to Rs. 2,169; while those in the Julpigoree sub-division fell from Rs. 2,332 to Rs. 1,595, chiefly owing to more active measures being adopted in the Teesta sub-division.

V.—Miscellaneous.

Actuals 1886-87, Rs. 26,740; budget estimate, 1887-88, Rs. 27,000; revised estimate, Rs. 24,400; actuals, Rs. 23,433. Revenue derived from compounding forest offences is now credited to the appropriate sub-head under II, to which revenue from the produce concerned would have been credited had its removal been duly authorized. The receipts under (*b*), *Refunds*, fell from Rs. 3,389 to Rs. 1,604, there having been credits under that sub-head of exceptional amounts in 1886-87.

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed from the forests by Government agency.

(*a*). *Timber.*—Actuals, 1886-87, Rs. 30,601; budget estimate, 1887-88, Rs. 33,000; revised estimate, Rs. 14,000; actuals, Rs. 11,742. Due to curtailment of departmental timber operations generally, chiefly in the Buxa sub-division where the provisions of the working-plan had been anticipated in the two previous years' workings.

(*b*). *Firewood and charcoal.*—Actuals, 1886-87, Rs. 27,307; budget estimate, 1887-88, Rs. 19,600; revised estimate, Rs. 25,100; actuals, Rs. 25,801. Difference owing to fluctuation of demand on the departmental supply in the Darjeeling sub-division: the budget estimate under expenditure for that sub-division was Rs. 19,000, the revised Rs. 24,400, and the actuals Rs. 25,198: under receipts, the actuals were Rs. 36,001 against the budget estimate, Rs. 28,800.

(*c*). *Bamboos.*—Actuals, 1886-87, Rs. 2,961; budget estimate, 1887-88, Rs. 8,300; revised estimate, Rs. 6,500; actuals, Rs. 5,470. Increase in the Palamow sub-division owing to more activity in departmental operations as explained under the corresponding sub-head of revenue, receipts under the sub-head having increased from Rs. 4,505 to Rs. 10,942.

(*e*). *Grass and other minor produce.*—Actuals, 1886-87, Rs. 16; budget estimate, 1887-88, Rs. 100; revised estimate, Rs. 400; actuals, Rs. 1,146. The expenditure is made up of Rs. 856 in the Darjeeling Division and Rs. 290 in the Singbhoom sub-division: the former was the cost of collecting, drying and despatching seed of Kanukpa (*Evodia fraxinifolia*) on the indent of a Calcutta firm for export to London, but they subsequently discovered that what they really required was seed of *Zanthoxylum Hamiltonianum*, and refused to settle accounts, the result being a reference to the Government Solicitors; the latter was cost of collecting silk cocoons, the receipts under the corresponding sub-head in the Singbhoom sub-division being Rs. 746.

II.—Timber and other produce removed from the forests by consumers or purchasers.

Actuals, 1886-87, Rs. 27,944; budget estimate, 1887-88, Rs. 39,500; revised estimate, Rs. 40,500; actuals, Rs. 41,770. The increase of Rs. 13,826 over the actuals is in the Sunderbuns Division; it is caused by the cost of fitting a new boiler to the steamer *Cygnet* at the Kidderpore Government Dockyard, and to the repairs to the barge attached to her (Rs. 5,370); also to the establishment and coal for the second steamer *Seal* attached to that Division throughout the year. Though it was not found possible, owing to paucity of officers and to the *Cygnet* having been laid up for some months, to keep both the steamers fully at work, the receipts of the Sunderbuns Division have improved by over Rs. 21,000 during the year: the *Cygnet* was as a fact only at work for just four months during 1887-88 in the forests owing to the causes stated above.

III.—Drift and waif wood and confiscated forest produce.

Actuals, 1886-87, Rs. 935; budget estimate, 1887-88, Rs. 1,500; revised estimate, Rs. 7,500; actuals, Rs. 2,292. Increase over actuals due chiefly to the Bengal share of cost of drift operations on the Gunduck river, Rs. 1,640, while the expenditure in the Julpigoree sub-division fell from Rs. 657 to Rs. 173. The revised estimate anticipated an expenditure of Rs. 6,250 on Gunduck drift, but operations were practically confined to the north-west side of the river for reasons explained above.

VI.—Live-stock, stores, tools and plant.

Actuals, 1886-87, Rs. 43,910; budget estimate, 1887-88, Rs. 18,000; revised estimate, Rs. 18,000; actuals Rs. 15,185. The difference (Rs. 28,725 less) on previous year is due to Rs. 32,282 having been then charged as part cost of construction of the steamer *Seal* at the Government Dockyard; while in 1887-88 Rs. 4,250 were expended on the purchase of two elephants for the department, no such charge having appeared in the previous year's accounts.

VII.—Communications and buildings.

Actuals, 1886-87, Rs. 21,930; budget estimate, 1887-88, Rs. 33,500; revised estimate, Rs. 33,000; actuals, Rs. 27,070. The increase on previous year's actuals was chiefly in the Singbhoom sub-division, where road works were postponed as explained in the estimates for 1886-87. There were, however, general savings on the budget estimates in all divisions and sub-divisions, and in the Darjeeling sub-division expenditure on road works was curtailed by Rs. 1,000 in accordance with the orders contained in the Revenue Department (Forests) letter No. 3417—667F, dated 15th November 1887, transferring that amount from the Forest to Public Works budget for expenditure on the Goompahar road.

VIII.—Demarcation, improvement and extension of forests.

Actuals, 1886-87, Rs. 33,933; budget estimate, 1887-88, Rs. 42,000, revised estimate, Rs. 42,800; actuals, Rs. 36,833. The actuals, except under (*e*), *Protection from fire*, under which

item work has been considerably extended and expenditure has increased by nearly Rs. 3,000, vary slightly only from those of 1886-87. The chief variations from the figures of the budget estimate are as follows :—

(*a*). *Demarcation.*—Budget, Rs. 8,800; actuals, Rs. 9,664. The increase is in the Buxa and Singbhoom sub-divisions, chiefly owing to more extensive renewals of boundary posts and extensions of demarcation respectively than was anticipated.

(*b*). *Compensation for land and rights.*—Budget, Rs. 2,500; actuals, Rs. 665. The expenditure is entirely in the Singbhoom sub-division, and is about half what was expected in that sub-division; no expenditure was incurred in the Hazaribagh sub-division, or in the Orissa Division on this account, where it was anticipated that payments would have to be made.

(*c*). *Surveys and working plans.*—Budget, Rs. 2,100; actuals, Rs. 971. Reduced expenditure owing to no officer being available to carry on the work in the Working Plans Division.

(*d*). *Sowing and planting.*—Budget Rs. 7,800; actuals, Rs. 7,283.

(*e*). *Protection from fire.*—Budget, Rs. 19,000; actuals, Rs. 17,155. Protective measures under the isolation and rules systems were attempted over 1,134,646 acres against 1,007,283 acres in 1886-87, with success over 89·9 per cent. of the area against 89·1 per cent. in the previous year.

(*f*). *Other works.*—Budget, Rs. 1,800; actuals, Rs. 1,095. General savings of small amounts.

IX.—Miscellaneous.

Actuals, 1886-87, Rs. 3,173; budget estimate, 1887-88, Rs. 4,500; revised estimate, Rs. 6,200; actuals, Rs. 6,423. Increase due chiefly to the charge of Rs. 2,660 sanctioned by the Government of India, Revenue and Agricultural Department (Forest) letter No. 517F, dated 7th June 1887, to be written off in the accounts of the Sunderbuns Division, being amount of irrecoverable advances made for building station-Houses at Pertabnuggur and Mutlah; also to charges under *Refunds* having increased by Rs. 651, chiefly in the Julpigoree sub-division owing to double credit of Rs. 400 revenue in 1886-87.

B.—ESTABLISHMENTS.

I.—Salaries.

Actuals, 1886-87, Rs. 1,89,351; budget estimate, 1887-88, Rs. 1,95,407; revised estimate, Rs. 1,86,594; actuals, Rs. 1,78,193. The decrease on the previous year's figures is due to the absence of gazetted officers on leave. The chief variations from the figures of the budget estimate are—

(*a*). *Conservators.*—Budget, Rs. 12,000; actuals, Rs. 15,025. Increase due to the Conservators having acted in the second grade throughout the year, and for a short period in the first grade.

(*b*). *Superior officers.*—Budget, Rs. 90,600; actuals, Rs. 76,925. Decrease due to absence of gazetted officers on furlough during the year.

(*c*). *Subordinate forest and depôt establishments.*—Budget, Rs. 70,512; actuals, Rs. 63,396. The full sanctioned establishment was not maintained throughout the year.

(*d*). *Office establishments.*—Budget, Rs. 19,488; actuals, Rs. 18,759.

(*e*). *Deputation and special allowances.*—Budget, Rs. 2,807; actuals, Rs. 4,088. Increase due to allowances granted by Government to Mr. Chester during the period he held charge of the Working Plans Division in addition to the Darjeeling Forest Division.

II.—Travelling allowances.

Actuals, 1886-87, Rs. 30,340; budget estimate, 1887-88, Rs. 34,000; revised estimate, Rs. 31,400; actuals, Rs. 29,451. Decrease on estimates due chiefly to unexpected absence of gazetted officers on leave.

III.—Contingencies.

Actuals, 1886-87, Rs. 10,380; budget estimate, 1887-88, Rs. 10,593; revised estimate, Rs. 10,006; actuals, Rs. 8,992. General reduction in expenditure under all sub-heads.

Summary of results of the year.

Revenue.—Actuals, 1886-87, Rs. 6,53,634; budget estimate, 1887-88, Rs. 7,00,000; revised estimate, Rs. 7,00,000; actuals, Rs. 6,57,794. Increase over 1886-87 in actuals, Rs. 4,160.

The difference of Rs. 42,206 less in actuals as compared with the budget estimate for 1887-88 is due chiefly to curtailment of departmental timber operations in the Buxa sub-division resulting, with minor variations in other divisions, in a decrease on the estimate of Rs. 24,168 under *I* (*a*) *Timber*; to the results under *I* (*c*) *Bamboos* being Rs. 1,958 less, owing to floods having carried away bamboos from the depôt in Palamow, the receipts under other sub-heads of I being Rs. 7,555 better than the estimates; to results under II, being Rs. 24,412 worse than the estimates, under (*b*) *Firewood*, chiefly in the Sunderbuns where the outturn from leased lots largely increased, under (*c*) *Bamboos*, in Chittagong owing to Kuki raids and under (*e*) *Minor produce*, chiefly in both those divisions by a total of Rs. 49,936, the receipts

under other sub-heads being better than the estimates by Rs. 25,524; to results under III being better than the estimates by Rs. 4,344, owing chiefly to drift operations on the Gunduck river; while under *V, Miscellaneous*, the receipts were Rs. 3,567 less than the estimate, due chiefly to receipts from compounding, forest offences having during the latter part of the year been credited under the appropriate sub-heads of II, instead of under this head.

Expenditure A, Conservancy and Works.—Actuals, 1886-87, Rs. 1,92,710; budget estimate, 1887-88, Rs. 2,00,000; revised estimate, Rs. 1,94,000; actuals, Rs. 1,73,732. Decrease on 1886-87 in actuals, Rs. 18,978; in the former year the cost of the steamer *Seal* for the Sunderbuns Division was included.

The saving of Rs. 26,268 on the budget estimate is chiefly due to expenditure under *I, Departmental operations*, being Rs. 16,841 less than the estimate owing to curtailment of such operations chiefly in Buxa, while they were increased to meet public demands in Darjeeling; there were also general savings aggregating Rs. 14,412 under heads VI, VII, and VIII, while the charges exceeded the estimates under II by Rs. 2,270, due chiefly to fitting a new boiler to the steamer *Cygnet* in the Sunderbuns Division, under III by Rs. 792, owing to new operations under drift during the year on the river Gunduck, and under IX by Rs. 1,923, owing to the writing off of old irrecoverable advances in the Sunderbuns Division for the construction of station-houses at Mutlah and Pertabnuggur.

The decrease of Rs. 20,268 on the revised estimate is fairly evenly distributed between the several heads, the expenditure under II having, however, been underestimated in the Sunderbuns Division by over Rs. 1,000.

B.—Establishments.—Actuals, 1886-87, Rs. 2,30,071; budget estimate, 1887-88, Rs. 2,40,000; revised estimate, Rs. 2,28,000; actuals, Rs. 2,16,636. Decrease on 1886-87 in actuals, Rs. 13,435, is made up of Rs. 11,158 under I, *Salaries*, owing to absence of officers on furlough, and of Rs. 2,277 under II, *Travelling allowances*, and III, *Contingencies*, together.

The difference of Rs. 23,364 less between actuals and budget estimate is made up of Rs. 17,214 under *Salaries*, Rs. 4,549 under *Travelling allowances*, and Rs. 1,601 under *Contingencies*, and is due to the intention of the officers to take furlough not having been known when the budget estimates were compiled.

Chapter II.

Revised Estimate; 1888-89.

The following table shows the figures of the budget estimate for 1888-89, sanctioned by the Government of India in the Revenue and Agricultural Department Circular No. 21F, dated 31st August 1888, and those proposed as the revised estimate for the year:—

Budget Heads.	Sanctioned budget estimate, 1888-89.	Proposed revised estimate, 1888-89.	Increase.	Decrease.
Receipts.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	73,000	70,500	.....	2,500
II.—Timber and other produce removed from the forests by consumers or purchasers	6,00,000	5,61,500	.....	38,500
III.—Drift and waif wood and confiscated forest produce	31,500	14,000	.....	17,500
IV.—Revenue from forests not managed by Government	.....	.....	.....	..
V.—Miscellaneous	25,500	14,000	.....	11,500
Total Receipts ...	7,30,000	6,60,000	.....	70,000
Expenditure.				
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency	42,500	44,000	1,500	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	40,500	35,600	.....	4,900
III.—Drift and waif wood and confiscated forest produce	14,000	5,500	.....	8,500
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	18,000	.....	.....	18,000
VI.—Live-stock, stores, tools and plant...	13,500	16,600	3,100	.....
VII.—Communications and buildings	35,000	28,600	.....	6,400
VIII.—Demarcation, improvement, and extension of forests	38,000	43,900	5,900	.....
IX.—Miscellaneous	4,500	4,800	300	.....
Total A.—Conservancy and Works ...	2,06,000	1,79,000	.....	27,000
B.—Establishments.				
I.—Salaries	1,90,454	1,75,956	.....	14,498
II.—Travelling allowances	32,000	30,600	.....	1,400
III.—Contingencies	9,546	9,444	.. .	102
Total B.—Establishments ...	2,32,000	2,16,000	.....	16,000
Grand Total of Expenditure ...	4,38,000	3,95,000	.....	43,000
Estimated Surplus ...	2,92,000	2,65,000	.....	27,000

The following remarks explain the proposed alterations:—

RECEIPTS.

I.—Timber and other produce removed from the forests by Government agency.

Sanctioned estimate, Rs. 73,000; revised estimate, Rs. 70,500; difference less, Rs. 2,500. The estimate under (*a*), *Timber*, has been reduced from Rs. 24,000 to Rs. 22,000 on latest estimates, the cause being chiefly due to an overestimate originally in the Orissa Division. Under (*b*), *Firewood and charcoal*, there is an increase of Rs. 1,600, chiefly owing to increased demand in Darjeeling; under (*c*), *Bamboos*, a decrease of Rs. 3,000, on revision of anticipated sales in Palamow and Orissa; and under (*e*), *Grass and other minor produce*, an increase of Rs. 900, owing to departmental work in Darjeeling.

II.—Timber and other produce removed from the forests by consumers or purchasers.

Sanctioned estimate, Rs. 6,00,000; revised estimate, Rs. 5,61,500; difference less, Rs. 38,500. Under *main head II*, the estimate of receipts under the commutation system has been reduced by Rs. 2,500 in Singbhoom and Orissa, as it is not anticipated, with the present distress owing to failure in crops in Orissa, that the dues from ryots on the Government estate of Khoorda will be fully realized.

Under (*a*), *Timber*, an increase of Rs. 14,500 over the estimate is expected, which, with fluctuations elsewhere, is anticipated in the Sunderbuns Division; last year's actuals were Rs. 1,89,528 in that division, and the actuals for the first five months of 1888-89 are Rs. 8,400 better than the corresponding period of the previous year. The decrease in the Chittagong Division is due to frontier concerns; if an expedition is sent into the Hill Tracts, the persons usually employed on bringing out timber will find better remuneration in carriage of stores for the troops; if there is no such expedition, they will hold back to a certain extent for fear of further trans-frontier raids into British territory. The estimate under (*b*), *Firewood and charcoal*, has been reduced by Rs. 37,000: the Conservator much regrets the necessity for this, but the receipts for the five months ending August 1888 are Rs. 46,614 only against Rs. 54,964 for the corresponding period in the preceding year, and the state of demand on the Sunderbuns forests so far will not allow of the original figure, Rs. 1,60,000, being maintained; it has accordingly been reduced to Rs. 1,26,000 in accordance with anticipated receipts in all divisions. Under (*c*), *Bamboos*, there is a decrease of Rs. 2,500 anticipated in the Chittagong Division, which circumstances above alluded to may still further increase; the anticipated receipts under (*d*), *Grazing and fodder grass*, after redistribution, remain at Rs. 8,000; and under (*e*), *Other minor produce*, there is a decrease of Rs. 11,000, which is necessary on actuals to date in the estimates, chiefly in the Sunderbuns and Chittagong, as the demand so far has not increased as was anticipated.

III.—Drift and waif wood and confiscated forest produce.

Sanctioned estimate, Rs. 31,500; revised estimate, Rs. 14,000; difference less, Rs. 17,500. Of this, Rs. 16,000 has been reduced under "Direction" from the anticipated results of drift operations on the river Gunduck, which were overestimated, and Rs. 1,500 on a re-adjustment of probable receipts in other divisions.

V.—Miscellaneous

Sanctioned estimate, Rs. 25,500; revised estimate, Rs. 14,000; difference less, Rs. 11,500. The reduction is under sub-head (*c*), *Other sources*; the receipts from compounding forest offences used in former years to be credited to this sub-head, but they are now more appropriately credited to the sub-head to which the revenue would pertain had permission been obtained in the ordinary course to remove the timber or produce concerned.

EXPENDITURE.

A.—Conservancy and Works.

I.—Timber and other produce removed by Government agency.

Sanctioned estimate, Rs. 42,500; revised estimate, Rs. 44,000, increase, Rs. 1,500. Chiefly under (*b*), *Firewood and charcoal*, to meet extra demands principally in the Darjeeling sub-division.

II.—Timber and other produce removed by consumers or purchasers.

Sanctioned estimate, Rs. 40,500; revised estimate, Rs. 35,600, difference less, Rs. 4,900. Of this decrease, Rs. 2,500 were transferred to VI (*c*), under sanction contained in Govern-

ment letter No. 2600—468Forests of 8th August 1888; the remainder is the anticipated saving on a redistribution of the sanctioned figures among the several divisions.

III.—Drift and waif wood and confiscated forest produce.

Sanctioned estimate, Rs. 14,000; revised estimate, Rs. 5,500; difference less, Rs. 8,500. The decrease is principally on anticipated expenditure on Gunduck drift operations.

V.—Rent of leased forests, &c.

Sanctioned estimate, Rs. 18,000; revised estimate, *nil.* It is not proposed to take any action in the matter of private forests in Chota Nagpore this year.

VI.—Live-stock, stores, tools and plant.

Sanctioned estimate, Rs. 13,500; revised estimate, Rs. 16,600; difference more, Rs. 3,100 The figures have been redistributed after making the transfer of Rs. 2,500 from AII above referred to.

VII.—Communications and buildings.

Sanctioned estimate, Rs. 35,000; revised estimate, Rs. 28,600; difference less, Rs. 6,400. Redistribution of figures to meet actual requirements.

VIII.—Demarcation, improvement, and extension of forests.

Sanctioned estimate, Rs. 38,000; revised estimate, Rs. 43,900; difference more, Rs. 5,900. There is an anticipated saving of Rs. 300 under (*a*), *Demarcation*, and an increase of Rs. 6,200 under the remaining sub-heads as follows:—(*b*), *Compensation for land and rights*, Rs. 600, provision being made to cover extra compensation to Porahat villagers in Singbhoom of Rs. 875 ordered in the Government letter No. 2455—444For., dated 28th July 1888; (*c*), *Surveys and working plans*, Rs. 450, chiefly to meet expenditure in the Working Plans Division to which it is expected an officer will be posted in November next; (*d*), *Sowing and planting*, Rs. 1,200, due to increased extensions in Darjeeling and Orissa; (*e*), *Protection from fire*, Rs. 3,150, due to necessity to meet extra expenditure incurred by the Orissa Divisional Officer, whose expenditure to end of August 1888 under this sub-head is Rs. 3,412 against Rs. 765 for the corresponding period of 1887; (*f*), *Other works*, Rs. 800, due to requirements of the Bamonpokri working plan in the Kurseong sub-division.

IX.—Miscellaneous.

Sanctioned estimate, Rs. 4,500; revised estimate, Rs. 4,800; increase, Rs. 300. Due to necessity for larger provision in the Sunderbuns Division for payment of rewards to subordinate, and informants for bringing to light forest offences.

B.—ESTABLISHMENTS.

I.—Salaries.

Sanctioned estimate, Rs. 1,90,454; revised estimate, Rs. 1,75,956; difference less. Rs. 14,498. Owing to absence of officers on furlough, and to retirement of Mr. W. Johnston, Deputy Conservator.

II.—Travelling allowances.

Sanctioned estimate, Rs. 32,000; revised estimate, Rs. 30,600; difference less, Rs. 1,400.

III.—Contingencies.

Sanctioned estimate, Rs. 9,546; revised estimate, Rs. 9,444.

Summary.

The revised estimate of revenue is Rs. 6,60,000 against Rs. 7,30,000, and of expenditure Rs. 3,95,000 against Rs. 4,38,000, the anticipated surplus being thus reduced by Rs. 27,000.

The decrease in receipts is under Direction, where Gunduck drift receipts were over estimated; under Sunderbuns, where demand has not increased to the extent anticipated; under Chittagong, where the frontier complications are expected to affect the revenue by keeping men out of the forests; in Orissa, where the scarcity of the food crops has necessitated the opening of the forests to large numbers of Government ryots to relieve them in their distress.

The expenditure has been reduced, as far as possible, to meet the anticipated reduction in revenue.

CHAPTER III.

Budget estimates for 1888-89.

The following table shows the estimated revenue and expenditure under the main heads :—

Budget Heads.	Divisions.																
	Direction.	Working plans.	Darjeeling.	Darjeeling sub-division.	Teesta sub-division.	Kurseong sub-division.	Julpigoree.	Julpigoree sub-division.	Buxa sub-division.	Chota Nagpore.	Palamow sub-division.	Hazareebagh sub-division.	Singbhoom sub-division.	Sunderbuns.	Chittagong.	Orissa.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Receipts.																	
I.—Timber and other produce removed from the forests by Government agency	.....	.....	.....	39,500	100	400	...	2,200	10,000	.....	12,100	400	17,000	.....	.....	3,300	85,000
II.—Timber and other produce removed from the forests by consumers or puchasers	.....	.....	.....	28,100	13,400	18,700	...	5,400	6,400	.....	1,750	2,000	4,600	3,95,000	80,300	22,350	5,78,000
III.—Drift and waif wood and confiscated forest produce	5,000	.....	.....	.....	3,000	300	...	2,000	100	.....	.....	...	50	500	700	350	12,000
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	...	.....	.....	.....	.....	.....
V.—Miscellaneous	.....	.....	.....	400	500	600	...	400	500	.....	150	100	350	4,500	7,000	500	15,000
Total Receipts ...	5,000	.....	.....	68,000	17,000	20,000	...	10,000	17,000	.....	14,000	2,500	22,000	4,00,000	88,000	26,500	6,90,000
Expenditure.																	
A.—Conservancy and Works.																	
I.—Timber and other produce removed from the forests by Government agency	.....	.....	.....	26,100	.....	300	...	700	5,000	.....	6,550	200	6,100	.....	.....	1,550	46,500
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	1,800	400	300	...	.....	.....	.....	.....	...	.....	38,000	500	.....	41,000
III.—Drift and waif wood and confiscated forest produce	2,000	.....	.....	.....	200	.....	...	400	.....	.....	.....	...	.....	50	500	50	3,200
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	...	.....	.....	.....	.....	.....
V.—Rent of leased forests, and payment to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	...	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant	200	150	100	500	100	650	50	800	5,200	450	750	50	1,200	3,000	600	1,200	15,000
VII.—Communications and buildings	.....	.....	.....	4,400	3,000	3,600	...	1,800	2,200	.....	2,000	650	5,000	1,400	3,300	1,250	28,500
VIII.—Demarcation, improvement, and extension of forests	.....	1,600	.....	3,000	2,800	6,000	...	3,200	5,300	.....	1,600	450	5,500	.....	4,900	6,950	41,300
IX.—Miscellaneous	300	100	50	200	500	150	50	100	300	50	100	50	200	1,550	300	500	4,500
Total A.—Conservancy and Works	2,500	1,850	150	36,000	7,000	11,000	100	7,000	18,000	500	11,000	1,400	18,000	44,000	10,000	11,500	1,80,000
B.—Establishments.																	
I.—Salaries	22,260	11,400	8,491	11,388	7,200	11,292	6,600	7,332	5,796	12,120	9,160	1,620	11,952	32,282	20,832	17,790	1,96,915
II.—Travelling allowances ...	5,000	3,000	2,000	3,050	1,500	3,800	200	1,160	1,900	1,500	1,050	120	1,800	1,850	3,220	2,350	33,500
III.—Contingencies	1,240	250	359	1,062	300	408	100	508	304	680	290	60	448	2,368	448	760	9,585
Total B.—Establishments ...	28,500	14,650	10,850	15,500	9,000	15,500	6,900	9,000	8,000	14,300	10,500	1,200	14,200	36,500	24,500	20,900	2,40,000
Grand Total Expenditure ...	31,000	16,500	11,000	51,500	16,000	26,500	7,000	16,000	26,000	14,800	21,500	2,600	32,200	80,500	34,500	32,400	4,20,000
Estimated surplus ...	.....	.....	.....	16,500	1,000	.....	...	.....	.....	.....	.....	...	.....	3,19,500	53,500	.....	2,70,000
Estimated deficit ...	26,000	16,500	11,000	.....	.....	6,500	7,000	6,000	9,000	14,800	7,500	100	10,200	.....	.....	5,900	.....

The following are the details on which the estimate figures have been arrived at :—

RECEIPTS.

	Rs.	Rs.
I.—Timber and other produce removed from the forest by Government Agency.		
(*a*).—Timber.		
Darjeeling Sub-division.—Sale of 150 cubic feet timber, average Re. 1-5-4 per cubic foot	.....	200
Teesta Sub-division - Sale of 200 cubic feet timber, average 8 annas per cubic foot ...	.....	100
Kurseong Sub-division.—Sale of miscellaneous poles, &c., from thinnings	.....	250
Julpigoree Sub-division.—Sale of 2,400 cubic feet timber, average 12 annas per cubic foot	1,800	
Sale of slabs and pieces, &c.	400	
		2,200
Buxa Sub-division.—Sale of 2,000 cubic feet timber, Alipore depôt, average Re. 1 per cubic foot	2,000	
Sale of 3,000 cubic feet scantling, various depôts, average Rs. 2-4 per cubic foot	6,750	
Sale of slabs and pieces, &c.	1,250	
		10,000
Singbhoom Sub-division.—Sale of 5,000 broad gauge sleepers (old stock), average Rs. 2-8 each	12,500	
Sale of 2,500 cubic feet scantling, average Re. 1 per cubic foot	2,500	
		15,000
Orissa Division.—Sale of 2,000 cubic feet timber, average 12 annas per cubic foot ...	1,250	
Do. 1,000 cubic feet timber, average 8 annas per cubic foot ...	500	
		1,750
Total I (*a*) ...	.....	29,500

(b).—FIREWOOD AND CHARCOAL.

	Rs.	Rs.
Darjeeling Sub-division.—Sale of 66,000 maunds firewood to Commissariat Department at Rs 30 per 100 maunds	19,800	
Sale of 200 cords firewood from Darjeeling depôt at Rs. 15 per cord	3,000	
Sale of 9,150 bags charcoal from Darjeeling depôt and Balasan, at Re 1 per bag	9,150	
Sale of 7,500 bags charcoal from Goompahar depôt and Chitaidura at Re. 0-15-3 per bag	7,148	
Sale of 230 bags charcoal from Dooteria at Re. 0-14 per bag	202	
		39,300
Kurseong Sub-division.—Sale of fuel resulting from thinnings	.....	150
Singbhoom Sub-division.—Sale of 8,000 maunds firewood at Rs. 10 per hundred maunds	800	
Sale of 400 maunds charcoal at Re. 0-8 per maund ...	200	
		1,000
Orissa Division.—Sale of fuel resulting from thinnings, &c.	.....	550
Total ...	.....	41,000

(c).—BAMBOOS.

Palamow Sub-division.—Sale of 500,000 bamboos at Kochki depôt, average Rs. 9 per thousand	4,500	
Sale of 500,000 bamboos at Deorse depôt, average Rs. 15 per thousand	7,500	
		12,000
Orissa Division.—Sale of 120,000 bamboos at Tikarpara depôt at various rates ...	.....	1,000
Total I (c) ...	.....	13,000

(e).—GRASS AND OTHER MINOR PRODUCE.

Palamow Sub-division.—Sale of lac and other minor produce	.....	100
Hazaribagh Sub-division.—Sale of cocoons	.....	400
Singbhoom Sub-division.—Sale of 50,000 cocoons at Re. 1-8 per hundred	750	
Do. 500 maunds sabai grass at Re. 0-8 per maund ...	250	
		1,000
Total I(e) ...	.....	1,500
GRAND TOTAL I.—*Timber, &c., removed by Government Agency* ...	.....	85,000

II.—Timber and other produce removed from the forests by consumers or purchasers.

COMMUTATION FEES.

Singbhoom Sub-division.—Annual house license-fees from residents of privileged villages	.....	300
Orissa Division—Annual house license-fees from residents on the Government estate of Khoorda under executive order of Government	.....	9,200
Total Commutation Fees ...	.....	9,500

(a).—TIMBER.

Darjeeling Sub-division.—Standing trees, 390, average per tree Rs. 25	9,750	
Dry timber, 17,000 cubic feet, average Rs 0-2 per cubic foot	2,125	
Poles and miscellaneous	125	
		12,000
Teesta Sub-division.—Standing trees, 300, average per tree Rs. 20	6,000	
Dry timber, &c.	500	
		6,500
Kurseong Sub-division.—Standing trees, 500, average per tree Rs. 20	10,000	
Dry timber, &c.	1,500	
		11,500
Julpigoree Sub-division—Dry timber, standing and fallen	.....	4,000
Buxa Sub-division.—Dry timber, standing and fallen	.....	5,500
Palamow Sub-division.—Estimated sale of poles	.....	50
Hazaribagh Sub-division.—Estimated sale of poles	.....	100
Singbhoom Sub-division.—Standing trees, 150, average per tree Rs. 10	1,500	
Dry timber, standing and fallen	500	
		2,000
Sunderbuns Division.—Sale of 2,736,000 maunds sundri, pussur and amoor timber at Re 0-1 per maund	1,71,000	
Sale of 15,36,000 maunds other timber at Re. 0-0-3 per maund	24,000	
		1,95,000
Chittagong Division.—Estimated receipts	.....	29,300
Orissa Division.—Estimated receipts	.....	1,050
Total II (a) ...	.....	2,67,000

(b).—FIREWOOD AND CHARCOAL.

	Rs.	Rs.
Darjeeling Sub-division.—Royalty on 4,500 cords firewood at Rs. 2-8 per cord ...	11,250	
Royalty on dry sticks, &c....	250	
		11,500
Teesta Sub-division.—Royalty on 40,000 maunds firewood at Rs. 4 per 100 maunds ...	1,600	
Royalty on 7,604 maunds charcoal at 4 annas per maund ...	1,900	
		3,500
Kurseong Sub-division.—Royalty on 1,00,000 maunds firewood at Rs. 4 per 100 maunds	.....	4.000
Julpigoree Sub-division.—Royalty on 25,000 maunds firewood at Rs. 4 per 100 maunds	.....	1,000
Buxa Sub-division.—Royalty on 5,000 maunds firewood at Rs. 4 per 100 maunds ...	.....	200
Hazaribagh Sub-division.—Royalty on 8,000 maunds firewood at Rs. 1-4 per 100 maunds	.....	100
Singbhoom Sub-division.—Royalty on 25,000 maunds firewood at Rs. 3 per 100 maunds	750	
Royalty on 1,000 maunds charcoal at Rs. 25 per maund ...	250	
		1,000
Sunderbuns Division.—Royalty on 21,76,000 maunds sundri firewood at Rs. 3-2 per 100 maunds	68,000	
Royalty on 39,68,000 maunds other firewood at Rs. 1-6 per 100 maunds	62,000	
		1,30,000
Chittagong Division.—Royalty on 1,00,000 maunds firewood at various rates ...	.....	500
Orissa Division.—Royalty on 64,000 maunds firewood at various rates	3,600	
Royalty on 10,000 maunds charcoal at various rates	2,100	
		5,700
Total II (b) ...	.....	1,57,500

(c).—BAMBOOS.

Actuals, 1887-88	40,174
Estimate, 1889 90	47,500

Better results are anticipated in Chittagong than in 1887-88, as it is hoped confidence will have been restored after the punishment of the frontier tribes. The estimate for the Chittagong Division is less than the actuals of 1885-86 and 1886-87, since which years the demand has improved in some of the other divisions—

(d).—GRAZING AND FODDER GRASS.

	Rs.
Actuals, 1887-88	7,737
Estimate, 1889-90	8,000

Increase chiefly in the Darjeeling and Teesta Sub-divisions—

(e).—OTHER MINOR PRODUCE.

	Rs.
Actuals, 1887-88	81,828
Estimate, 1889-90	88,500

Improvement expected in Darjeeling and Teesta Sub-divisions, where demand for rubber has sprung up; in Hazaribagh Sub-division, where competition has commenced for the working out of mica in the Sunderbuns Division, owing to fluctuations in demand; in Chittagong for reasons given above under (c), the estimate being still under the actuals of 1885-86 before raids commenced across our frontier.

The estimated revenue under II.—*Timber, &c., removed by consumers or purchasers,* is Rs. 5,78,000 against Rs. 5,40,588, the actuals for 1887-88. The anticipated increase is principally expected in Singbhoom, where the contractors for the supply of railway requirements have come forward in the Sunderbans, where it is hoped there will be two gazetted officers constantly on duty throughout the year, in which case there will undoubtedly be a considerable increase of revenue in Chittagong, where it is hoped confidence will be restored by the frontier expedition.

III.—Drift and waif wood and confiscated forest produce.

	Rs.
Actuals, 1887-88	9,344
Estimate, 1889-90	12,000

Better results are anticipated owing to the introduction of the amended rules for the management of drift operations on the Gunduck river.

V.—Miscellaneous.

	Rs.
Actuals, 1887-88	23,433
Estimate, 1889-90	15,000

Decrease in the Sunderbans (estimate Rs. 4,500 against actuals Rs. 13,144): in former years receipts from compounding forest offences were credited under this head, but they are now more correctly entered under the sub-head to which revenue from the produce illicitly removed would have been taken had it been paid for before removal in accordance with the permit rules in force.

The estimate of revenue for 1889-90 is Rs. 6,90,000 against Rs. 6,57,794 actually realised in 1887-88. The increase is with minor variations under other heads due to anticipated better results from timber, &c., removed by consumers or purchasers, as explained above.

EXPENDITURE.

A.—CONSERVANCY AND WORKS.

I.—Timber and other produce removed from the forests by Government Agency.

(a).—Timber.

	Rs.	Rs.
Darjeeling Sub-division.—Miscellaneous depôt expenses	.....	100
Kurseong Sub-division.—Cost of thinning teak plantation, Bamonpokri	104	
Temporary depôt establishment	96	
		200
Julpigoree Sub-division.—Felling and delivering 1,200 c. ft. timber at depôt ...	600	
Miscellaneous depôt expenses	100	
		700
Buxa Sub-division.—Felling 500 sâl trees in Buxa Range at Rs. 1	500	
Floating 200 sâl logs to depôts	1,400	
Dragging logs in depôts	200	
Sawing and delivering 2,000 c. ft. scantling at Rajabhatkawa depôt	1,000	
Sawing 700 c ft. scantling, Kaunia depôt	300	
Temporary depôt establishments (including native doctor) and miscellaneous depôt expenses	1,600	
		5,000
Singbhoom Sub-division.—Sawing and delivering 10,000 c. ft. scantling at depôts ...	4,250	
Temporary establishments and miscellaneous	750	
		5,000
Orissa Division.—Felling and delivering 2,000 c. ft timber at Cuttack	350	
Temporary establishments (including native doctor) and miscellaneous	650	
		1,000
Total AI(a) ...		12,000

(b).—Firewood and charcoal.

Darjeeling Sub-division.—Cutting and delivering 66,000 maunds firewood at Jalapahar at Rs. 20 per 100 maunds	13,200	
Cutting and delivering 200 cords firewood at Batasidara to maintain stock at Rs. 8-8 per cord	1,700	
Transferring 200 cords firewood from Batasidara to Darjeeling at Rs. 2-8 per cord	500	
Making and delivering at Darjeeling 8,333 maunds charcoal at 11 annas per maund	5,729	
Making and delivering at Goompahar or Chitaidhura depôt 8,333 maunds charcoal at 8 annas per maund ..	4,167	
Making and delivering at other depôts 400 maunds charcoal at 8 annas per maund	200	
Miscellaneous depôt expenses	504	
		26,000
Kurseong Sub-division.—Thinning operations in Bamonpokri and Dhobijora ...	.....	100
Singbhoom Sub-division.—Cutting and delivering 5,000 maunds firewood at depôts at Rs 7 per 100 maunds	350	
Making and delivering 400 maunds charcoal at depôts at Rs. 20 per 100 maunds	80	
Temporary establishments and miscellaneous	170	
		600
Orissa Division.—Cost of thinning operations in Dandimal Range, Khoorda Sub-division	.....	300
Total AI(b)	....	27,000

(c).—Bamboos.

Palamow Sub-division.—500,000 bamboos felled and delivered at Kockhee depôt at Rs. 5 per 1,000	2,500	
500,000 bamboos felled and delivered at Deoree depôt at Rs. 7 per 1,000	3,500	
Temporary establishments and miscellaneous	500	
		6,500
Orissa Division.—Cutting and delivering bamboos at Tikerpara depôt, Angul Sub-division	.....	200
Total AI(c) ...		6,700

(e).—Grass and other minor produce.

Palamow Sub-division.—Experimental collection of grass and other minor produce ...	.....	50
Hazaribagh Sub-division.—Experimental cultivation of silk cocoons	.....	200
Singbhoom Sub-division.—Collecting and delivering at depôt 50,000 wild silk cocoons ...	375	
Collecting and delivering at depôt 500 maunds sabai grass at 4 annas per maund	125	
		500
Orissa Division.—Experimental collection of miscellaneous minor produce	.....	50
Total AI(e) ...	.....	800
Grand Total AI. ...	.....	46,500

II.—Timber and other produce removed from the forests by consumers or purchasers.

Actuals, 1887-88	41,770
Estimate, 1889-90	41,000

These figures include in the Sunderbuns Division the establishment (Rs. 9,863) for the steamers *Seal* and *Cygnet*, coal for the same (12,000 maunds at 8½ annas per maund delivered

at the several coaling depôts = Rs. 6,375), and boat establishments for the revenue stations at the current rate (Rs. 1,019 per mensem = Rs. 12,228 per annum).

III.—Drift and waif wood and confiscated forest produce.

	Rs.
Actuals, 1887-88	2,292
Estimate, 1889-90	3,900

Including provision (Rs. 2,000) for the Bengal share of drift operations on the river Gunduck.

VI.—Live stock, stores, tools and plant.

(*a*).—PURCHASE OF CATTLE.

	Rs.
Singbhoom Sub-division.—Purchase of two pair buffaloes [for carting firewood, &c., at Rs. 50 per pair	100

(*b*).—FEED AND KEEP OF CATTLE.

	Rs.	Rs.
Feed and keep of 18 elephants at an average of Rs. 39 per mensem	8,424	
Miscellaneous expenses	376	
		8,800

(*c*).—PURCHASE OF STORES, TOOLS AND PLANT.

	Rs.
Actuals, 1887-88	3,524
Budget estimate, 1888-89	6,000
Revised estimate, 1888-89	8,100
Budget estimate, 1889-90	6,100

Provision has been made for the purchase of four teakwood boats at Rs. 675 each to replace worn-out station boats in the Sunderbuns Division.

VII.—Communications and buildings.

(*a*)—ROADS AND BRIDGES.

	Rs.	Rs.
Darjeeling Sub-division.—Construction 15 miles new roads and paths, average Rs. 80 per mile	1,200	
Maintenance and improvement of existing lines	1,300	
		2,500
Teesta Sub-division.—Maintenance, improvement and extension of existing lines ...	.....	1,500
Kurseong Sub-division.—Construction 12 miles roads at Rs. 50 per mile	600	
Maintenance and improvement of existing lines	1,400	
		2,000
Julpigoree Sub-division.—Repairs to existing roads and paths	.....	800
Buxa Sub-division.—Construction new road dividing compartments 1 and 2, Poro block, Buxa reserve	100	
Repairs to existing roads	500	
		600
Palamow Sub-division.—Construction new road from Labur to Garo, on Kool river, 8 miles at Rs. 60 per mile	480	
Repairs of existing roads	420	
		900
Hazaribagh Sub-division.—Maintenance, improvement and extension of existing lines ...	.....	450
Singbhoom Sub-division.—Maintenance and improvement of 250 miles existing export roads and paths, average Rs. 16 per mile	.....	4,000
Chittagong Division.—Maintenance and improvement of existing roads	.....	600
Orissa Division.— Ditto ditto	.....	450
Total A VII (*a*) ...	.....	13,800

(*b*).—BUILDINGS.

	Rs.	Rs.
Darjeeling Sub-division.—Construction of a Ranger's inspection hut, Sureil block ...	100	
Repairs (including improvement) of existing buildings ...	1,280	
Chowkidar's pay	120	
		1,500
Teesta Sub-division.—Construction of a rest-house and out-offices at Sivoke ...	600	
Ditto of a Range Head-Quarters bungalow at Labah ...	200	
Repairs to existing buildings and chowkidar's pay	700	
		1,500
Kurseong Sub-division.—Repairs to existing buildings and chowkidar's pay ...	.....	1,400
Julpigoree Sub division.—Construction of one rest-house	400	
Repairs to existing buildings and chowkidar's pay	600	
		1,000
Buxa Sub-division.—Construction of one rest-house in Haldibari Range	600	
Repairs to existing buildings	1,000	
		1,600
Palamow Sub-division.—Construction of one inspection bungalow at Adhe	150	
Repairs to existing buildings	650	
		800
Hazaribagh Sub-division.—Repairs to existing buildings	.....	200
Singbhoom Sub-division.—Construction of two Foresters' houses in Saranda and Porahat Ranges, at Rs. 200 each	400	
Repairs to existing buildings, including chowkidar's pay ...	600	
		1,000
Sunderbuns Division.—Construction of one station house at Bussuntpore on standard plan	600	
Repairs to existing buildings	400	
		1,000
Chittagong Division.—Rebuilding five station houses at Rs. 150 each	750	
Thorough repairs to five station houses at Rs. 80 each ...	400	
Repairs to buildings at head-quarters	400	
Ditto at ranges and stations	650	
Ditto at Kaptai	400	
		2,600
Orissa Division.—Thorough repairs to all departmental buildings	.....	700
Total A VII (*b*) ...	.....	13,300

(e)—OTHER WORKS.

	Rs.	Rs.
Maintenance of bunds and fences round station houses in Sunderbuns, and construction of experimental sledge tracks in Darjeeling, and of wells in Kurseong, Palamow, and Orissa, where required at range head-quarters	.....	1,400
GRAND TOTAL AVII ...	.....	28,500

VIII.—Demarcation, extension and improvement of forests.

(a).—DEMARCATION.

Cost of clearing demarcation and boundary lines and of repairs to boundary marks in all divisions	.....	7,800

(b).—COMPENSATION FOR LAND AND RIGHTS.

In Singbhoom, Chittagong, and Orissa, to cover possible claims in new forests ...	.....	700

(c).—SURVEYS AND WORKING PLANS.

General estimates in all divisions, of which Rs. 1,600 are under Working Plans Division	.....	2,000

(d).—SOWING AND PLANTING.

Darjeeling Sub-division.—Restocking 100 acres of planks in Balasan and Palangdong beats	1,000	
Up-keep of old plantations, including repairs to fences, clearing lines and pay of temporary establishments	800	
		1,800
Kurseong Sub-division.—Up-keep of plantations, &c., including pay of temporary establishments	.....	800
Bura Sub-division.—Up-keep of plantations, &c.	.....	100
Palamow Sub-division.—Experimental operations	.....	50
Singbhoom Sub-division.— Ditto ditto	.....	50
Chittagong Division.—Up-keep and extensions of Sitapahar plantations, including temporary establishments	.....	3,000
Orissa Division.—Planting up 10 acres, Chandka block, including up-keep of teak nursery	250	
Planting in compartments 6, 8 and 9, Churang block	250	
Ditto 30 acres, Barunai block, including up-keep of nurseries ...	400	900
Total A VIII (d) ...	.....	6,700

(e).—PROTECTION FROM FIRE.

General protection in all divisions	.....	21,200

(f).—OTHER WORKS.

Creeper cutting (and cleanings where prescribed by working plans) in all divisions ...	.....	2,900
GRAND TOTAL AVIII ...	.....	41,300

IX.—Miscellaneous.

Actuals, 1887-88	.....	6,423
Estimate, 1889-90	.....	4,500
GRAND TOTAL A—CONSERVANCY AND WORKS ...	.....	1,80,000

B.—ESTABLISHMENTS.

I.—Salaries.

(a).—CONSERVATORS.

Pay of Conservator of Forests, 3rd grade		12,000

(b.)—SUPERIOR OFFICERS.

Mr. Davis, Chota Nagpore Division, at Rs. 900		10,800
,, Ellis, Sunderbuns ,, ,, 800		9,600
,, Richardson, Orissa ,, ,, 650		7,800
,, Chester, Darjeeling ,, ,, 650		7,800
,, Manson, Working Plans ,, ,, 650		7,800
,, Grant, Palamow Sub division, seven months, at Rs. 550		3,850
,, Green, Julpigoree Division ,, 550		6,600
,, Lillingston, Andamans		.....
,, Fowler, Singbhoom Sub-division ,, 550		6,600
,, Heinig, Chittagong Division ,, 450		5,400
,, French, Darjeeling Sub-division ,, 350		4,200
,, Rodgers, Kurseong ,, ,, 350		4,200
New Assistant Conservator from England attached to Direction Division at Rs. 250 ...		3,000
Mr. Wylly attached to Sunderbuns Division ,, 250 ...		3,000
Baboo Sree Dhur Chuckerbutry, Julpigoree Sub-division ,, 200 ...		2,400
Mr. Mendes, Teesta Sub-division ,, 150 ...		1,800
Baboo Shama Churn Chuckerbutty, Angul Sub-division ,, 150 ...		1,800
Mr Slane, Palamow, Sub-division, five months, Khoorda sub-division, seven months ... ... ,, 150 ...		1,800
,, James attached to Working Plans Division ,, 150 ...		1,800
,, Quinnell attached to Chittagong Division ,, 150 ...		1,800
Total BI(b) ...		92,050

(c).—*Subordinate Forest and Depôt Establishments.*

Forest Rangers, 3rd grade, at Rs. 80 per mensem	2	...	...	1,920
,, 4th ,, ,, 60 ,,	7	..	...	5,040
,, 5th ,, ,, 50 ,,	14	...	...	8,400
Foresters, 1st ,, ,, 40 ,,	21	...	...	10,080
,, 2nd ,, ,, 30 ,,	19	.	...	6,840
,, 3rd ,, ,, 25 ,,	15	...	..	4,500
,, 4th ,, ,, 20 ,,	26	...	...	6,240
Forest Guards, 1st ,, ,, 12 ,,	4	...	...	576
,, 2nd ,, ,, 10 ,,	44	...	...	5,280
,, 3rd ,, ,, 8 ,,	105	...	...	10,080
,, 4th ,, ,, 7 ,,	57	...	...	4,788
,, 5th ,, ,, 6 ,,	63	...	...	4,536
,, 6th ,, ,, 5 ,,	34	...	...	2,040
,, 7th ,, ,, 4 ,,	6	...	...	288
Total BI (c) ...				70,608

(d).—Office Establishments.

		Rs.
Clerks, 1st grade, at Rs. 150 per mensem	1	1,800
" 2nd " " 100 "	1	1,200
" 3rd " " 90 "	1	1,080
" 4th " " 60 "	3	2,160
" 5th " " 50 "	5	3,000
" 6th " " 40 "	5	2,400
" 7th " " 30 "	6	2,160
" 8th " " 25 "	3	900
" 9th " " 20 "	4	960
" 10th " " 15 "	2	360
" 11th " " 10 "	2	240
Peons, 1st grade, at Rs. 10 per mensem	1	120
" 2nd " " 9 "	1	108
" 3rd " " 8 "	11	1,056
" 4th " " 7 "	11	924
" 5th " " 6 "	11	792
Sweepers, Rs. 11 per mensem ...		132
Total BI (*d*) ...		19,392

The total of the amounts for forest, depôt, and office establishments is Rs. 90,000, at the rate of Rs. 7,500 per mensem, as sanctioned in the Government of India's letter No. 384F, dated 27th April 1883—

(e).—Deputation and special allowances.

	Rs
Hill allowances to members of the Conservator's office ...	900
Ditto ditto of the Working Plans Divisional Office ...	180
Ditto ditto of the Darjeeling Divisional Office ...	115
Ditto ditto of the Darjeeling Sub-divisional Office ...	240
Tour Foresters allowances in the Sunderbuns Division ...	230
Chittagong Divisional Officer's local allowance ...	1,200
Total BI (*e*) ...	2,865
Total BI—Salaries ...	1,96,915

II.—Travelling Allowances.

	Rs.
Actuals, 1887-88 ...	29,451
Estimate, 1889-90 ...	33,500

As there will be the full staff of gazetted officers on duty, except one Deputy Conservator on furlough for part of the year, there must be an increase in the charges on account of travelling allowances. In 1887-88 the staff was short by one Assistant Conservator, and three Subordinate Assistant Conservators were at the Forest School throughout the year, while three Deputy Conservators and one Subordinate Assistant Conservator were absent on furlough.

III.—Contingencies.

	Rs.
Actuals, 1887-88 ...	8,992
Estimate, 1889-90 ...	9,585

DARJEELING,
The 21st September 1888.

A. L. HOME,
Conservator of Forests, Bengal.

127

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1889-90.

RECEIPTS.

Budget Heads.	Direction.					Working Plans Division.				
	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers—	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Grazing and fodder grass ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	3,060	25,000	9,000	5,000	5,000	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other produce forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	3	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other source ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	3,063	25,000	9,000	5,000	5,000	.....	.....	.....	.....	.....

Budget Heads.	Kurseon Sub-division.					Julpigoree Division.				
	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	835	1,000	60	250	250	.....	.....	.....	.....	.....
b. Firewood and charcoal ...	205	500	700	150	150	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers— ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal ...	11,620	10,000	11,000	11,500	11,500	.....	.....	.....	.....	.....
c. Bamboos ...	3,257	6,000	4,000	4,000	4,000	.....	.....	.....	.....	.....
d. Grazing and fodder grass ...	1,045	2,000	2,000	2,300	2,300	.....	.....	.....	.....	.....
e. Other minor produce	837	600	700	400	400	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	415	600	500	500	500	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	312	600	300	300	300	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Refunds	.....	.....	40	...	.....	.....	.....	.....	.....	.....
c. Other source ...	433	700	700	600	600	...	...	...	.....	.....
Total Receipts ...	19,862	22,000	20,000	20,000	20,000	.....	.....	.....	.....	.....

Darjeeling Division.					Darjeeling Sub-Division.					Teesta Sub-Division.				
Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate 1889-90.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	227	.....	150	200	200	1,324	500	200	100	100
.....	.....	.....	.....	.....	36,001	33,000	35,000	39,300	39,300	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	3	.....	1,100	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	9,634	8,000	9,500	12,000	12,000	6,051	6,000	6,000	6,500	6,500
.....	.....	.....	.....	.....	13,249	11,000	12,200	11,500	11,500	3,189	3,500	3,500	3,500	3,500
.....	.....	.....	.....	.....	305	200	300	300	300	880	800	900	900	900
.....	.....	.....	.....	.....	3,441	3,100	3,500	3,600	3,600	1,305	1,300	1,400	1,500	1,500
.....	.....	.....	.....	.....	424	250	500	700	700	469	300	500	1,000	1,000
.....	.....	.....	.....	.....	2	.....	.....	.....	.....	2,169	1,400	2,000	3,000	3,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....		71	.....	100	100	100	.....	.....	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....	1	.....	.....	.....	.....
.....	.....	.....	.....		234	450	150	300	300	619	1,200	500	500	500
.....	.....	.....	.....	.....	63,591	56,000	62,500	68,000	68,000	16,007	15,000	15,000	17,000	17,000

Julpigoree Sub-Division.					Buxa Sub-Division.				
Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,622	2,000	1,000	2,200	2,200	24,496	10,000	14,000	10,000	10,000
.....	.....	.....	.....	.....	.....	100	100	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6,059	4,500	3,300	4,000	4,000	4,804	4,000	5,500	5,500	5,500
918	2,500	1,000	1,000	1,000	120	300	200	200	200
.....	.....	.....	.....	.....	11	50	50	50	50
158	300	.....	100	100	332	400	400	400	400
252	200	200	300	300	132	150	150	250	250
1,595	3,000	1,300	2,000	2,000	241	50	100	100	100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	.....	.....	.....	.....	2	.....	20	.....	.....
436	500	200	400	400	451	450	480	500	500
12,060	13,000	7,000	10,000	10,000	30,582	15,500	21,000	17,000	17,000

Budget heads.	Chota Nagpore Division.					Palamow Sub-division.				
	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the Forests by Government Agency—										
a. Timber ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos... ...	.....	.....	.....	.....	.....	10,099	11,500	8,800	12,000	12,000
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor prduce	.....	.....	.....	...	.....	.....	100	50	100	100
II.—Timber and other produce removed from the Forests by Consumers or Purchasers— ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
a. Timber	.....	.....	.....	.....	.....	.....	50	50	50	50
b. Firewood and charcoal ...	.....	.....	.....	.....	.....	2	....	.....	.....	...
c. Bamboos ...	.....	.....	.....	.....	.....	119	500	300	1,000	1,000
d. Grazing and fodder grass ...	.....	.....	.....	.....	.....	537	400	400	550	550
e. Other minor produce	.....	.....	.....	.....	.....	140	200	150	150	150
III.—Drift and waif wood and confiscated Forest produce	.....	.....	.....	.....	.....	15	.....	.....	.....	.....
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	.....	.....	.....	.....	.....	19	.....	.....	.....	.....
b. Refunds	1	.....	.....	.....	.....	48	.....	.....	.....	.....
c. Other source ...	.....	.....	.....	.....	.....	128	250	250	150	150
Total Receipts ...	1	.....	.....	.....	.....	11,107	13,000	10,000	14,000	14,000

Budget Heads.	Sunderbuns Division.					Chittagong Division.				
	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other Produce removed from the Forests by Government Agency—										
a. Timber	.....	.....	.....	.....	.....	198	.....	250	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other Produce removed from the Forests by Consumers or Purchasers— ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
a. Timber	1,89,528	1,90,000	2,10,000	1,95,000	1,95,000	19,808	35,000	25,800	29,300	29,300
b. Firewood and charcoal	1,26,595	1,60,000	1,20,000	1,30,000	1,30,000	432	500	300	500	500
c. Bamboos	.....	.....	.....	.....	.....	32,720	40,000	37,500	38,500	38,500
d. Grazing and fodder grass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Other minor produce	67,993	67,000	58,000	70,000	70,000	9,658	12,000	10,000	12,000	12,000
III.—Drift and waif wood and confiscated Forest produce	41	300	100	500	500	640	1,000	1,000	700	700
IV.—Revenue from Forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Miscellaneous—										
a. Fines and forfeitures	4	100	.....	100	100	.....	.....	50	.....	.....
b. Refunds	21	.....	100	.....	.....	1,508	1,500	2,300	2,000	2,000
c. Other source ...	13,119	12,600	5,800	4,400	4,400	5,039	5,000	2,800	5,000	5,000
Total Receipt ...	3,97,301	4,30,000	4,00,000	4,00,000	4,00,000	70,023	95,000	80,000	88,000	88,000

Hazaribagh Sub-Division.					Singbhoom Sub-Division.				
Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	1,518	5,000	4,500	15,000	15,000
.....	.....	.....	.....	.....	700	1,000	800	1,000	1,000
.....	.....	.....	.....	.....	35	.....	50	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	400	400	400	746	1,000	800	1,000	1,000
.....	.....	.....	.....	.....	3	400	200	300	300
50	100	100	100	100	341	500	1,500	2,000	2,000
25	100	100	100	100	324	250	500	1,000	1,000
276	300	500	500	500	158	250	250	300	300
27	.....	100	100	100	315	500	500	500	500
812	1,000	1,200	1,200	1,200	254	600	600	500	500
.....	.....	.....	.....	.....	110	50	50	50	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9	100	100	100	100	514	450	230	350	350
1,199	1,600	2,500	2,500	2,500	5,018	10,000	10,000	22,000	22,000

Orissa Division.					Total.				
Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,612	5,500	1,840	1,750	1,750	35,832	24,000	22,000	29,500	29,500
.....	400	.....	550	550	36,206	35,000	36,600	41,000	41,000
808	1,000	650	1,000	1,000	10,942	12,500	9,500	13,000	13,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	400	50	.....	.....	749	1,500	2,400	1,500	1,500
7,146	9,100	6,800	9,200	9,200	7,149	9,500	7,000	9,500	9,500
243	1,350	1,250	1,050	1,050	2,48,138	2,59,500	2,74,000	2,67,000	2,67,000
7,451	7,350	6,700	5,700	5,700	1,55,562	1,91,500	1,54,500	1,57,500	1,57,500
3,760	2,900	2,700	3,650	3,650	40,174	47,000	44,500	47,500	47,500
785	1,100	1,000	850	850	7,737	8,000	8,000	8,000	8,000
1,276	2,200	1,700	1,900	1,900	81,828	84,500	73,500	88,500	88,500
259	100	150	350	350	9,344	31,500	14,000	12,000	12,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	94	100	150	200	200
.....	.....	.....	.....	.....	1,604	1,500	2,480	2,000	2,000
733	2,200	160	500	500	21,735	23,900	11,370	12,800	12,800
27,073	33,900	23,000	26,500	26,500	6,57,794	7,30,000	6,90,000	6,90,000	6,90,000

FOREST DEPARTMENT, BENGAL.

BUDGET ESTIMATE

FOR

1889-90.

EXPENDITURE.

Budget Heads.	Direction.					Working Plans.				
	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government agency—										
a. Timber	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Firewood and charcoal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	1,640	12,500	4,500	2,000	2,000	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools and plant—										
a. Purchase of cattle...	4,250	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	614	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Purchase of stores, tools and plant...	112	400	100	200	200	49	.....	50	150	150
VII.—Communications and buildings—										
a. Roads and bridges...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Buildings	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other works... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Compensation for land and rights	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans... ...	.....	.....	.....	.....	.....	654	400	800	1,600	1,600
d. Sowing and planting	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Protection from fire	.....	900	.....	.....	.....	.....	.....	.....	.....	.....
f. Other works ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other charges ...	55	200	100	300	300	31	.....	50	100	100
Total A.—Conservancy and Works	6,671	14,000	4,700	2,500	2,500	734	400	900	1,850	1,850
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	15,025	12,000	14,500	12,000	12,000	.....	.....	.....	.....	.....
b. Superior officers ...	3,000	3,600	3,300	3,000	3,000	2,250	11,950	2,600	9,600	9,600
c. Subordinate forest and depôt establishments	1,690	2,280	2,000	1,860	1,860	170	.....	360	720	720
d. Office establishments	4,569	4,260	4,260	4,500	4,500	885	900	782	900	900
e. Deputation and special allowances ...	758	852	852	900	900	1,593	180	158	180	180
II.—Travelling allowances.										
a. Conservators ...	2,758	2,400	2,400	2,400	2,400	.....	.....	.....	.....	.....
b. Superior officers ...	887	600	600	1,400	1,400	508	500	500	2,400	2,400
c. Subordinate forest and depôt establishments	530	300	500	500	500	32	.....	200	480	480
d. Office establishments	687	700	700	700	700	30	20	20	120	120
III.—Contingencies—										
a. Stationery	4	10	10	10	10	1	.....	.....	10	10
b. Carriage of tents and records ...	304	200	300	250	250	.....	.....	.....	50	50
c. Rents, rates, and taxes...	56	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	298	300	300	300	300	5	20	20	50	50
f. Sundries	711	498	778	680	680	122	30	160	140	140
Total B.—Establishments ...	30,682	28,000	30,500	28,500	28,500	5,596	13,600	4,800	14,650	14,650
Grand Total of Expenditure	37,353	42,000	35,200	31,000	31,000	6,330	14,000	5,700	16,500	16,500

Darjeeling Division.					Darjeeling Sub-division.				
Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	24	.....	20	100	100
.....	.....	.....	.....	.....	25,198	26,000	27,000	26,000	26,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	810	.....	250	.....	.....
.....	.....	.....	.....	.....	1,716	1,600	1,900	1,800	1,800
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
52	100	100	100	100	267	200	200	500	500
.....	.....	.....	.....	.....	1,990	2,000	3,950	2,500	2,500
.....	.....	.....	.....	.....	1,634	1,700	1,700	1,500	1,500
.....	.....	.....	.....	.....	.....	.....	.....	400	400
.....	.....	.....	.....	.....	615	600	600	600	600
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	256	.....	.....	.....	.....
.....	.....	.....	.....	.....	2,424	1,500	2,400	1,800	1,800
.....	.....	.....	.....	.....	26	100	60	100	100
.....	.....	.....	.....	.....	1	100	100	500	500
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	37	.....	.....	.....	.....
.....	50	50	50	50	281	200	220	150	150
52	150	150	150	150	35,279	34,000	38,500	36,000	36,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7,017	7,800	7,800	7,800	7,800	2,651	3,000	1,500	4,200	4,200
.....	.....	.....	.....	.....	5,587	5,748	5,615	5,748	5,748
438	576	500	576	576	1,061	1,080	1,100	1,200	1,200
87	116	100	115	115	216	216	216	240	240
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,816	1,150	2,400	2,000	2,000	574	1,200	1,100	1,300	1,300
.....	.....	.....	.....	.....	1,358	1,800	2,050	1,700	1,700
5	50	50	.....	.....	65	50	50	50	50
1	5	5	5	5	2	5	5	5	5
28	20	50	50	50	63	30	50	50	50
25	.....	.....	.....	.....	615	637	561	650	650
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
51	50	50	50	50	65	50	70	70	70
284	83	195	254	254	372	184	283	287	287
9,752	9,850	11,150	10,850	10,850	12,629	14,000	12,600	15,500	15,500
9,804	10,000	11,300	11,000	11,000	47,908	48,000	51,100	51,500	51,500

Budget Heads.	Teesta Sub-division.					Kurseong Sub-division.				
	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government agency.										
a. Timber	115	100	50	.....	.....	125	200	200	200	200
b. Firewood and charcoal	7	.....	.....	.....	.....	5	100	400	100	100
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	46	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	400	400	246	250	300	300	300
III.—Drift and waif wood and confiscated forest produce	32	200	50	200	200	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in forests managed by Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—Live-stock, stores, tools, and plant—										
a. Purchase of cattle ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	.....	.....	.....	.....	.....	278	500	500	500	500
c. Purchase of stores, tools and plant ...	61	50	50	100	100	28	150	150	150	150
VII.—Communications and buildings—										
a. Roads and bridges	1,293	1,500	1,500	1,500	1,500	963	900	1,000	2,000	2,000
b. Buildings	669	1,000	1,000	1,500	1,500	1,684	1,000	2,000	1,400	1,400
c. Other works ...	.....	.....	.....	.....	.....	.....	.....	200	200	200
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation ...	584	1,000	600	600	600	137	600	400	200	200
b. Compensation for land and rights .	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans ..	.....	.....	.....	.....	.....	.....	.....	50	.....	.....
d. Sowing and planting	6	.....	.....	.....	.....	676	800	700	800	800
e. Protection from fire	2,186	1,400	2,000	2,000	2,000	4,693	4,000	3,800	4,000	4,000
f. Other works ...	197	200	200	200	200	220	300	1,100	1,000	1,000
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Law charges... ...	.....	.....	.....	50	50	28	.....	.....	.....	.....
c. Other charges ...	553	250	250	450	450	199	200	200	150	150
Total A.—Conservancy and Works	5,703	5,700	5,700	7,000	7,000	9,328	9,000	11,000	11,000	11,000
B.—Establishments.										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	4,950	6,000	900	1,800	1,800	3,357	4,200	3,600	4,200	4,200
c. Subordinate forest and depôt establishments ...	4,365	4,620	4,560	4,620	4,620	5,592	6,060	5,900	6,060	6,060
d. Office establishments	786	780	780	780	780	977	1,152	1,125	1,032	1,032
e. Deputation and special allowances	.....	.....	.....	.....	.....	.....	.....	7	.....	.....
II.—Travelling allowances—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	970	1,000	500	750	750	2,723	2,000	2,200	2,000	2,000
c. Subordinate Forest and depôt establishments ...	686	1,000	700	700	700	1,610	1,600	1,600	1,600	1,600
d. Office establishments	51	60	60	50	50	286	200	150	200	200
III.—Contingencies—										
a. Stationery	.....	.....	.....	5	5	1	.....	.....	.....	.....
b. Carriage of tents and records	78	20	100	75	75	27	30	30	30	30
c. Rents, rates, and taxes	.....	.....	.....	.....	.....	150	148	148	148	148
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	64	80	60	70	70	122	140	140	130	130
f. Sundries	130	140	140	150	150	105	170	100	100	100
Total B.—Establishments ...	12,080	14,300	7,800	9,000	9,000	15,150	15,700	15,000	15,500	15,500
Grand Total of Expenditure	17,783	20,000	13,500	16,000	16,000	24,478	24,700	26,000	26,500	26,500

JULPIGOREE DIVISION.					JULPIGOREE SUB-DIVISION.				
Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	202	500	500	700	700
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	173	700	400	400	400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	590	600	600	600	600
.....	50	50	50	50	89	100	300	200	200
.....	.....	.....	.....	.....	655	1,000	800	800	800
.....	.....	.....	.....	.....	545	1,200	1,200	1,000	1,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,033	1,200	1,100	1,100	1,100
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	1,707	1,600	1,800	1,900	1,900
.....	.....	.....	.....	.....	250	200	400	200	200
.....	.....	.....	.....	.....	412	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	50	50	50	50	135	100	100	100	100
4	100	100	100	100	5,791	7,200	7,200	7,000	7,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7,060	7,500	6,100	6,600	6,600	2,137	1,800	1,350	2,400	2,400
.....	.....	.....	.....	.....	4,088	4,404	4,100	4,284	4,284
.....	.....	.....	.....	.....	686	648	600	648	648
.....	.....	.....	.....	.....	30	.....	2	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	200	200	200	200	437	600	360	500	500
.....	.....	.....	.....	.....	708	900	600	600	600
.....	50	.....	.....	.....	61	50	60	60	60
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	30	30	30	30	52	70	50	50	50
.....	.....	.....	.....	.....	142	120	260	260	260
57	80	50	60	60	75	80	80	80	80
2	40	20	10	10	86	128	138	180	180
7,119	7,900	6,400	6,900	6,900	8,502	8,800	7,600	9,000	9,000
7,123	8,000	6,500	7,000	7,000	14,293	16,000	14,800	16,000	16,000

137

Budget Heads.	Buxa Sub-division.					Chota Nagpore Division.				
	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—Timber and other produce removed from the forests by Government agency.										
a. Timber	8,599	4,000	5,000	5,000	5,000	.....	.....	.....	.....	.....
b. Firewood and charcoal	13	.....	50	.....	.....	.....	.....	.....	.....	.....
c. Bamboos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Timber and other produce removed from the forests by consumers or purchasers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
III.—Drift and waif wood and confiscated forest produce	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
IV.—Revenue from forests not managed by Government—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—Rent of leased forests and payments to shareholders in Forests managed by Government	.....	.....	.....	.....	.....	.....	18,000	.....	.....	.....
VI.—Live-stock, stores, tools and plant—										
a. Purchase of cattle...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Feed and keep of cattle	3,025	3,000	4,500	5,000	5,000	466	500	400	400	400
c. Purchase of stores, tools and plant...	78	200	300	200	200	48	50	50	50	50
VII.—Communications and buildings—										
a. Roads and bridges...	322	1,000	600	600	600	.....	.....	.....	.....	.....
b. Buildings	1,706	2,000	1,600	1,600	1,600	.....	.....	.....	.....	.....
c. Other works ...	21	.....	.....	.....	.....	.....	.....	.....	.....	.....
VIII.—Demarcation, improvement and extension of forests—										
a. Demarcation ...	1,542	1,300	1,600	1,400	1,400	.....	.....	.....	.....	.....
b. Compensation for land and rights ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Surveys and working plans	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sowing and planting	84	100	50	100	100	.....	.....	.....	.....	.....
e. Protection from fire	3,029	4,000	3,400	3,400	3,400	1	50	50	.....	.....
f. Other works ...	262	500	500	400	400	.....	.....	.....	.....	.....
IX.—Miscellaneous—										
a. Refunds	.....	.....	.....	.....	.....	1	.....	.....	.....	.....
b. Law charges... ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
c. Other charges ...	221	400	400	300	300	32	100	50	50	50
Total A.—Conservancy and Works	18,902	16,500	18,000	18,000	18,000	548	18,700	550	500	500
B.—Establishments—										
I.—Salaries—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior officers ...	.....	.....	.....	.....	.....	9,550	10,800	10,800	10,800	10,800
c. Subordinate forest and depôt establishments ...	4,634	4,536	4,454	4,656	4,656	.....	.....	.....	.....	.....
d. Office establishments	968	1,140	1,140	1,140	1,140	1,154	1,320	1,250	1,320	1,320
e. Deputation and special allowances...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
II.—Travelling allowances—										
a. Conservators ...	1,097	1,200	1,200	1,200	1,200	1,398	1,500	1,500	1,400	1,400
b. Superior officers ...	695	650	650	650	650	.....	.....	.....	.....	.....
c. Subordinate forest and depôt establishments	27	50	100	50	50	68	200	150	100	100
d. Office establishments	.....	.....	.....	.....	.....	.....	5	5	5	5
III.—Contingencies—										
a. Stationery	59	50	50	50	50	88	200	150	100	100
b. Carriage of tents and records ...	100	150	.....	50	50	348	360	360	360	360
c. Rents, rates and taxes	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	124	100	100	120	120	127	130	130	130	130
f. Sundries	95	124	106	84	84	71	285	105	85	85
Total B.—Establishments ...	7,199	8,000	7,800	8,000	8,000	12,804	14,800	14,450	14,300	14,300
Grand Total of Expenditure	26,101	24,500	25,800	26,000	26,000	13,352	33,500	15,000	14,800	14,800

Palamow Sub-division.					Hazareebagh Sub-division.				
Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,096	6,000	6,000	6,500	6,500	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	50	20	50	50	.....	.....	180	200	200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
453	600	600	500	500	.....	.....	.....	.....	.....
43	400	280	250	250	46	50	50	50	50
1,065	700	700	900	900	457	500	400	450	450
816	2,000	1,600	800	800	58	200	120	200	200
.....	300	150	300	300	.....	100	100	.....	.....
100	300	200	200	200	.....	100	120	50	50
.....	.....	.....	.....	.....	.....	500	.....	.....	.....
.....	50	50	50	50	.....	50	.....	.....	.....
10	50	50	50	50	10	50	20	.....	.....
779	1,400	1,300	1,300	1,300	292	350	360	350	330
.....	100	.....	.....	.....	.....	50	.....	50	50
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	.....	.....	.....	.....	.....	.....	.....	.....	.....
54	50	50	100	100	22	50	50	50	50
8,419	12,000	11,000	11,000	11,000	835	2,000	1,400	1,400	1,400
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,919	6,600	2,000	4,600	4,600	.....	.....	.....	.....	.....
3,191	3 324	3,040	3,924	3,924	838	948	1,020	1,020	1,020
602	636	636	636	636	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
275	600	600	600	600	.....	.....	.....	.....	.....
339	500	400	400	400	119	150	100	120	120
30	50	50	50	50	.....	.....	.....	.....	.....
.....	5	5	5	5	.....	5	5	5	5
25	60	60	60	60	1	10	10	5	5
9	10	15	20	20	6	6	6	6	6
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
33	50	50	50	50	10	40	20	20	20
145	165	144	155	155	5	41	39	24	24
7,568	12,000	7,000	10,500	10,500	979	1,200	1,200	1,200	1,200
15,987	24,000	18,000	21,500	21,500	1,864	3,200	2,600	2,600	2,600

Budget Heads.	Singbhoom Sub-division.					Sunderbuns Division.				
	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.										
I.—*Timber and other produce removed from the Forests by Government Agency.*										
a. Timber	1,625	2,000	2,000	5,000	5,000	.....	.....	.....	.....	.....
b. Firewood and charcoal	578	600	600	600	600	.....	.....	.....	.....	.....
c. Bamboos	47	.....	.....	.....	.....	.....	.....	.....	.....	.....
d. Sandal-wood ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Grass and other minor produce ...	290	400	300	500	500	.....	.....	.....	.....	.....
II.—*Timber and other produce removed from the Forests by consumers or purchasers* ...	172	150	.....	.....	.....	39,091	38,000	33,000	38,000	38,000
III.—*Drift and waif wood and confiscated Forest produce*	19	10	10	.....	.....	13	50	40	50	50
IV.—*Revenue from Forests not managed by Government*—										
a. Duty on foreign timber and other forest produce ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Revenue from shared and private forests	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
V.—*Rent of leased Forests and payments to shareholders in Forests managed by Government*	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
VI.—*Livestock, stores, tools and plant*—										
a. Purchase of cattle...	.....	.....	100	100	100	.....	.....	.....	.....	.....
b. Feed and keep of cattle	1,073	900	700	700	700	.....	.....	.....	.....	.....
c. Purchase of stores, tools, and plant...	136	600	200	400	400	1,851	3,000	5,500	3,000	3,000
VII.—*Communications and buildings*—										
a. Roads and bridges...	7,796	10,000	4,000	4,000	4,000	.....	.....	.....	.....	.....
b. Buildings	1,319	1,200	900	1,000	1,000	1,332	2,000	1,000	1,000	1,000
c. Other works ...	3	100	50	.....	.....	118	400	300	400	400
VIII.—*Demarcation, improvement and extension of forests*—										
a. Demarcation ...	3,253	2,000	2,100	2,000	2,000	.....	.....	.....	.....	.....
b. Compensation for land and rights ..	665	500	1,200	150	150	.....	.....	.....	.....	.....
c. Surveys and working plans ...	11	100	100	.....	.....	.....	.....	.....	.....	.....
d. Sowing and planting	30	100	100	50	50	.....	.....	.....	.....	.....
e. Protection from fire	1,786	2,500	3,000	3,000	3,000	.....	.....	.....	.....	.....
f. Other works ...	21	300	300	300	300	.....	.....	.....	.....	.....
IX.—*Miscellaneous*—										
a. Refunds	.....	.....	.....	.....	.....	71	100	100	100	100
b. Law charges ...	1	50	40	.....	.....	.....	100	60	100	100
c. Other charges ...	434	490	300	200	200	3,299	1,350	2,000	1,350	1,350
Total A—Conservancy and Works	19,259	22,000	16,600	18,000	18,000	45,775	45,000	42,000	44,000	44,000
B.—Establishments.										
I.—*Salaries*—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior Officers ...	2,150	2,400	3,100	6,600	6,600	11,003	12,600	13,800	12,600	12,600
c. Subordinate Forest and Depôt establishments ..	4,271	4,788	4,297	4,716	4,716	13,300	16,356	14,200	16,356	16,356
d. Office establishments	568	636	636	636	636	3,162	3,216	3,216	3,096	3,096
e. Deputation and special allowances	.....	.....	.....	.....	.....	155	240	230	230	230
II.—*Travelling Allowances*—										
a. Conservators ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
b. Superior Officers ...	427	800	800	1,000	1,000	943	1,800	1,300	1,600	1,600
c. Subordinate Forest and Depôt establishments ...	715	1,200	700	750	750	112	120	150	150	150
d. Office establishments	33	100	50	50	50	79	100	150	100	100
III.—*Contingencies*—										
a. Stationery	.....	5	5	5	5	9	20	20	20	20
b. Carriage of tents and records	21	100	50	50	50	53	50	60	60	60
c. Rents, rates and taxes	59	60	60	60	60	1,240	1,283	1,283	1,280	1,280
d. Pay of police guards	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
e. Official postage ...	54	100	60	100	100	474	600	450	500	500
f. Sundries	183	311	242	233	233	435	615	451	508	508
Total B.—Establishments...	8,481	10,500	10,000	14,200	14,200	30,974	37,000	35,300	36,500	36,500
Grand Total of Expenditure	27,740	32,500	26,000	32,200	32,200	76,749	82,000	77,300	80,500	80,500

Chittagong Division.					Orissa Division.					Total.				
Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.	Amendments by Local Government.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	.....	1,052	1,700	1,130	1,000	1,000	11,742	8,500	8,900	12,000	12,000
.....	.....	.....	.....	.....	.....	100	150	300	300	25,801	26,800	28,200	27,000	27,000
.....	.....	.....	.....	.....	327	600	100	200	200	5,470	6,600	6,100	6,700	6,700
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	150	50	50	50	1,146	600	800	800	800
545	500	500	500	500	.....	.....	.....	.....	.....	41,770	40,500	35,600	41,000	41,000
415	500	500	500	500	.....	40	.....	50	50	2,292	14,000	5,500	3,200	3,200
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	18,000	.....	.....	.....
.....	.....	.....	.....		.....	.....	.....	.....	.....	4,250	.....	100	100	100
.....	.....	.....	.....	.....	912	1,400	1,100	1,100	1,100	7,411	7,500	8,400	8,800	8,800
419	600	600	600	600	245	50	120	100	100	3,524	6,000	8,100	6,100	6,100
332	600	600	600	600	421	800	450	450	450	15,294	19,000	14,000	13,800	13,800
1,373	2,000	2,000	2,600	2,600	498	700	580	700	700	11,634	15,000	13,700	13,300	13,300
.....	.....	.....	.....	.....	.....	100	100	100	100	142	1,000	900	1,400	1,400
1,204	1,000	1,000	1,000	1,000	1,196	900	980	650	650	9,664	9,000	8,700	7,800	7,800
.....	.....	.....	450	450	.....	.....	400	100	100	665	1,000	1,600	700	700
.....	400	400	150	150	50	.....	50	200	200	971	1,000	1,450	2,000	2,000
3,117	3,000	3,000	3,000	3,000	925	850	1,330	900	900	7,283	6,500	7,700	6,700	6,700
206	300	200	200	200	2,451	1,950	5,730	4,950	4,950	17,155	18,500	21,650	21,200	21,200
72	100	100	100	100	72	150	100	150	150	1,095	2,000	2,800	2,900	2,900
87	.....	.....	.....	.....	80	.....	.....	.....	.....	651	100	100	100	100
3	50	50	50	50	.....	.....	.....	50	50	72	200	250	300	300
162	250	250	250	250	218	460	230	450	450	5,700	4,200	4,450	4,100	4,100
7,935	9,300	9,200	10,000	10,000	8,447	9,950	12,600	11,500	11,500	1,73,732	2,06,000	1,79,000	1,80,000	1,80,000
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	15,025	12,000	14,500	12,000	12,000
7,353	5,400	6,460	7,200	7,200	11,328	11,400	9,900	10,650	10,650	76,925	85,650	73,210	92,050	92,050
10,868	10,944	10,900	10,944	10,944	6,602	6,600	5,950	5,700	5,700	63,396	70,608	66,396	70,608	70,608
1,565	1,608	1,630	1,488	1,488	1,338	1,440	1,440	1,440	1,440	18,759	19,392	19,095	19,392	19,392
1,210	1,200	1,200	1,200	1,200	39	.....	.....	.....	.....	4,088	2,804	2,755	2,865	2,865
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,758	2,400	2,400	2,400	2,400
2,750	2,100	2,400	2,000	2,000	1,270	2,350	1,140	1,550	1,550	16,075	17,600	16,800	19,900	19,900
1,332	1,200	1,200	1,200	1,200	874	580	750	650	650	9,110	10,000	9,600	9,500	9,500
12	50	100	20	20	74	270	110	150	150	1,508	2,000	1,800	1,700	1,700
6	10	10	10	10	2	10	10	5	5	26	80	80	90	90
7	10	50	10	10	43	20	20	80	80	849	900	1,060	1,000	1,000
6	20	20	20	20	423	406	406	446	446	3,188	3,200	3,119	3,300	3,300
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
245	300	250	280	280	162	180	180	140	140	1,966	2,300	2,010	2,150	2,150
112	158	180	128	128	100	94	94	89	89	2,963	3,066	3,175	3,045	3,045
25,466	23,000	24,400	24,500	24,500	21,655	23,350	20,000	20,900	20,900	2,16,636	2,32,000	2,16,000	2,40,000	2,40,000
33,401	32,300	33,600	34,500	34,500	30,102	33,300	32,600	32,400	32,400	3,90,368	4,38,000	3,95,000	4,20,000	4,20,000

APPENDIX A TO BUDGET ESTIMATES, 1889-90.

FOREST DEPARTMENT, BENGAL.

Statement showing the cost, under each budget sub-head, of the temporary establishments entertained during each of the years 1886-87 *and* 1887-88, *as well as the amounts sanctioned by the Government of Bengal for the entertainment of such establishments during* 1888-89.

BUDGET HEADS. A.—CONSERVANCY AND WORKS.	Cost of establishments entertained during 1886-87.	Cost of establishments entertained during 1887-88.	Amount sanctioned for temporary establishments during 1888-89.
	Rs.	Rs.	Rs.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY—			
a. Timber	1,529	1,796	1,814
b. Firewood and charcoal	47	102	120
c. Bamboos	240	281	420
d. Sandal-wood	.....	.....	.....
e. Grass and other minor produce	.....	.....	.....
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS	18,983	20,013	23,817
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE	150	166	168
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT—			
a. Duty on foreign timber and other forest produce ...	.....	.....	.....
b. Revenue from shared and private forests ...	.....	.....	.....
V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT ...	.....	.....	.....
VI.—LIVE-STOCK, STORES, TOOLS AND PLANT—			
a. Purchase of cattle	.....	.....	.....
b. Feed and keep of cattle	2,998	2,813	3,180
c. Purchase of stores, tools and plant	.....	.....	.....
VII.—COMMUNICATIONS AND BUILDINGS—			
a. Roads and bridges	119	120	120
b. Buildings	923	1,195	1,329
c. Other works	.....	.....	.....
VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS—			
a. Demarcation	.....	.....	.....
b. Compensation for land and rights	.....	.....	.....
c. Surveys and working plans	54	180	216
d. Plantations	1,416	1,467	1,659
e. Protection from fire	.....	.....	.....
f. Other works	.....	.....	.....
IX.—MISCELLANEOUS—			
a. Refunds	.....	.....	.....
b. Law charges	.....	.....	.....
c. Other charges	111	120	120
Total actual cost ...	26,570	28,253	.....
Total amount sanctioned ...	29,682	32,648	32,993

APPENDIX B TO BUDGET ESTIMATES, 1889-90.

FOREST DEPARTMENT, BENGAL.

Statement showing the estimated outlay on account of Books, Periodicals, &c., expected to be purchased from Europe and America during 1889-90 (*Forest Department Code, Section* 120).

NAMES OF BOOKS, PERIODICALS, &c.	Number of copies required.	Estimated outlay.	Budget sub-head under which to be charged.	REMARKS.
		£. s. d.		
Cooper's Hill Calendar	1	(Not known)	AIXC	
Revue des Eaux et Forêts	1	Ditto	AIXC	
Parliamentary Blue-book on the establishment of a Forest School in England for the training of officers for the Indian Forest Department	1	Ditto	AIXC	

DARJEELING,
The 21*st September* 1888.

A. L. HOME,
Conservator of Forests, Bengal.

W. LeB. & E. J. H.—Reg. No. 5990—140—13-12-88

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE DECEMBER 1888.

RESOLUTION.

READ—

A letter from the Conservator of Forests, Bengal, No. 194BG, dated the 21st September / 27th October 1888, submitting the estimates of receipts and disbursements of the Forest Department for the year 1889-90.

The actuals of 1887-88, compared with the estimates for that year, are as follow :—

	Sanctioned estimate.	Revised estimate.	Actuals.
	Rs.	Rs.	Rs.
Receipts	7,00,000	7,00,000	6,57,794
Expenditure—			
A.—Conservancy and works	2,00,000	1,94,000	1,73,732
B.—Establishments ...	2,40,000	2,28,000	2,16,636
Total ...	4,40,000	4,22,000	3,90,368
Surplus ...	2,60,000	2,78,000	2,67,426

The decrease in receipts of Rs. 42,206 is due to supplies to State Railways and to consumers and purchasers having fallen off; and the decrease in expenditure is chiefly owing to the curtailment of timber operations in the Buxa sub-division and to the absence of many gazetted officers on leave.

2. The figures of the revised estimate for the year 1888-89, compared with the sanctioned estimate for that year as finally accepted by the Government of India, are given below —

	Sanctioned estimate.	Revised estimate.
	Rs.	Rs.
Receipts, 1888-89	7,30,000	6,60,000
Expenditure—		
A.—Conservancy and works	2,06,000	1,79,000
B.—Establishments	2,32,000	2,16,000
Total ...	4,38,000	3,95,000
Surplus ...	2,92,000	2,65,000

The revised estimate provides for a surplus of Rs. 2,65,000 against Rs. 2,92,000 originally estimated. The decrease in receipts under "Direction" is owing to the Gunduck drift receipts having been overestimated; under "Sunderbuns," to the demand not having increased to the extent anticipated; under "Chittagong," to the frontier complications being expected to affect the revenue; and under "Orissa," to the partial failure of the food crops having necessitated the opening of the forests for the relief of large numbers of Government ryots. The expenditure has been reduced, as far as possible, to meet the anticipated reduction in revenue. The figures of the revised estimate for 1888-89 have been redistributed within the amount of the sanctioned estimate for the year, and are accepted. Under the last clause of paragraph 105 of the Forest Code, the Lieutenant-Governor accepts the reduced estimates of receipts and expenditure as a revised appropriation statement of the budget for 1888-89.

3. The subjoined table shows the estimated receipts and expenditure for 1889-90 under the main heads, as compared with the actuals of 1887-88 and the sanctioned and revised estimates for 1888-89 :—

BUDGET HEADS	Budget estimate, 1889-90.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Actuals, 1887-88.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.
I.—Timber, &c., removed from forests by Government agency ...	85,000	73,000	70,500	84,429
II.—Timber, &c., removed from forests by purchasers	5,78,000	6,00,000	5,01,500	5,40,588
III.—Drift and waif wood	13,000	31,500	14,000	9,344
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....
V.—Miscellaneous	15,000	25,500	14,000	23,433
Total ...	6,90,000	7,30,000	6,60,000	6,57,794
EXPENDITURE.				
A.—Conservancy and Works.				
I.—Timber, &c., removed by Government agency	46,500	42,500	44,000	44,159
II.—Timber, &c., removed by purchasers	41,000	40,500	35,000	41,770
III.—Drift and waif wood, &c.	3,200	14,000	5,500	2,292
IV.—Revenue from forests not managed by Government	.....	.....	.....	.....
V.—Rent of leased forests, &c.	.....	18,000	.....	.....
VI.—Live-stock, &c.	15,000	13,500	16,600	15,185
VII.—Communications and buildings	28,500	35,000	28,600	27,070
VIII.—Demarcation, &c.	41,300	38,000	43,900	36,833
IX.—Miscellaneous	4,500	4,500	4,800	6,423
Total A. ...	1,80,000	2,00,000	1,70,000	1,73,732
B.—Establishment.				
I.—Salaries	1,96,915	1,90,454	1,75,958	1,78,193
II.—Travelling allowance	33,500	32,000	30,600	29,451
III.—Contingencies	9,585	9,546	9,444	8,992
Total B. ...	2,40,000	2,32,000	2,16,000	2,16,636
GRAND TOTAL EXPENDITURE ...	4,20,000	4,38,000	3,95,000	3,90,368
Surplus ...	2,70,000	2,92,000	2,65,000	2,67,426

4. The estimate of receipts for 1889-90 is Rs. 6,90,000 against Rs. 6,57,794, the actuals of 1887-88, and Rs. 6,60,000, the revised estimates for 1888-89. The receipts have been estimated at a higher amount than last year owing chiefly to an anticipated increase in the amount of timber removed by consumers and purchasers. The estimate provides for a total expenditure of Rs. 4,20,000 against Rs. 3,90,368 actually expended in 1887-88, and Rs. 3,95,000, the revised estimate for 1888-89. The increase is made with reference to the expected increase of revenue. The Conservator's estimates are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the budget estimates, be forwarded to the Comptroller-General for submission to the Government of India, in the Revenue and Agricultural Department.

Ordered also that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Conservator of Forests; the Accountant-General, Bengal; and the Revenue Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{E}{31}$ 8-11.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *December* 1888.

W. LeB.—Reg. No. 600C—140—13-12-88.

ANNUAL ESTIMATES, REGISTRATION DEPARTMENT, 1889-90.

No. 1338Bt., dated Calcutta, the 4th December 1888.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Registration Budget Estimate for 1889-90.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE BUDGET ESTIMATE OF 1888-89 AND 1889-90.		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by Inspector-General.	Revised by Accountant-General.		
ABSTRACT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Receipts.												
Fees for registering documents	9,59,093	9,56,000	4,68,372	5,43,295	10,11,667							The steady growth in the receipts received a check in 1886-87, and the actuals of 1887-88 show a further decline, but in 1888-89 the receipts have improved, showing an increase in the first six months over the corresponding term of 1887-88 of Rs. 53,486.
Fees for copies of registered documents	22,495	20,000	12,631	11,817	24,448							
						.....	.....	.....	11,50,000	10,50,000	11,00,000	
Miscellaneous—												
Collection under Act X of 1866	5,724	44,000	17,179	4,031	4,031							The Inspector-General bases his estimate on the assumption that the current year being one of bad crops and high prices, the year 1889-90 will probably open with high prices, and that the effects of the scarcity will be shown on registrations. His estimate appears to be placed at too high a figure, as the actuals for the year 1882-83 have not exceeded 10·88. I place the estimate at 10·50 on the facts before me.
Miscellaneous	23,173			8,741	25,920							
Fees for searching records	7,340			5,245	5,245							
Total Miscellaneous ...	36,237	44,000	17,179	18,017	35,196	.....	.....	.....	.....	.....	.....	
Total ...	10,17,825	10,20,000	4,98,182	5,73,129	10,71,311	30,000	.....	10,50,000	11,50,000	10,50,000	11,00,000	
Imperial share—one-half ...	5,08,913	5,10,000						5,25,000	5,75,000	5,25,000	5,50,000	
Provincial share—one-half	5,08,912	5,10,000						5,25,000	5,75,000	5,25,000	5,50,000	
Expenditure.												
Superintendence	66,381	61,000	32,685	29,678	62,363				61,938	62,000	62,000	
District charges	5,12,081	5,09,000	2,41,723	2,85,141	5,26,864				5,77,062	5,29,000	5,53,000	
Total ...	5,78,462	5,70,000	2,74,408	3,14,819	5,89,227	21,000	.....	5,70,000	6,38,990	5,91,000	6,15,000	
Imperial share—one-half ...	2,89,231	2,85,000						2,85,000		2,95,000	3,07,500	
Provincial share—one-half	2,89,231	2,85,000						2,85,000		2,96,000	3,07,500	
Total ...	5,78,462	5,70,000						5,70,000		5,91,000	6,15,000	

GRANT 12.—REGISTRATION.

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General of Registration (Rs. 1,500) ...	19,774	17,280	8,640	8,125	16,765		17,280	17,280	17,280	
2	2	Inspectors of Registration Offices (Rs. 800 and Rs. 600)	19,900	16,800	10,230	9,133	19,363		16,800	16,800	16,800	
		Total Salaries ...	39,674	34,080	18,870	17,258	36,128		34,080	34,080	34,080	
		Establishment.										
1	1	Clerk (on Rs. 200 and over) ...	13,548	2,650	6,538	7,096	13,634		14,758	2,700	2,700	Increase due to increments.
17	17	Clerks on less than Rs. 200		11,040						11,290	11,290	
9	9	Servants	500	768	305	352	657			768	768	
		Temporary establishment ...	228	400	228	112	340		400	362	362	Reduced on actuals.
		Deduct—Probable Savings		14,858 638								
		Total Establishment	14,276	14,220	7,071	7,560	14,631		15,158	15,120	15,120	
		Allowances.										
		Travelling allowances of officers	11,138	11,000	6,206	3,285	9,491		11,000	11,000	11,000	
		Travelling allowances of establishment ...				142	142					
		Hill journey allowances ...				536	536					
		Total Allowances	11,138	11,000	6,206	3,963	10,169		11,000	11,000	11,000	
		Contingencies.										
		Purchase and repair of furniture	99	1,700	99	.....	99		1,700	1,700	1,700	The contract grant ending with 1887-88 reproduced *pro formâ.*
		Postage charges	522		240	374	614					
		Telegram charges	76		15	30	45					
		Office expenses and miscellaneous	596		184	493	677					
		Total Contingencies ...	1,293	1,700	538	897	1,435		1,700	1,700	1,700	
		Add for rounding ...	.....	.....	.....	.....	.....		.....	61,900 100	61,900 100	
		Total Superintendence ...	66,381	61,000	32,685	29,678	62,363		61,938	62,000	62,000	
		DISTRICT CHARGES.										
		Salaries.										
1	1	Registrar for Calcutta (Rs. 600) ...	7,536	7,200	3,936	3,600	7,536		7,200	7,200	7,200	
1	1	Special Sub-Registrar (Rs. 200) ...		2,400						2,400	2,400	
23	24	Special Sub-Registrars less than Rs. 200 *...	29,476	23,100	15,080	13,533	28,613		26,700	24,300	25,020	Increase due to the appointment of an officer in Khulna, *vide* Bengal Government endorsement No. F $\frac{A}{60}$ 2, dated 16th October 1888, and to increase in pay from Rs. 75 to Rs. 100 of the Special Sub-Registrar at Mymensingh, in consequence of the increase in the number of offices subordinate to him.
		Total Salaries ...	37,012	32,700	19,016	17,133	36,149		33,900	33,900	34,620	

GRANT 12.—REGISTRATION.

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		DISTRICT CHARGES—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Establishments.										
		Calcutta Registrar's establishment—										
15	15	Clerks on less than Rs. 200	6,124		2,940	3,200	6,404			5,952	5,952	
6	6	Servants ...	528		264					528	528	
		Temporary establishment	1,743		825	1,068	1,893			1,800	1,800	
		Special Sub-Registrars' establishment—		73,682					77,702			
221	220	Clerks on less than Rs. 200	53,788		26,819	26,813	53,632			57,222	57,222	
59	58	Servants ...	3,495		1,750	1,790	3,540					
		Temporary establishment	7,524		2,953	6,300	9,253			12,200	12,200	Larger provision made by the Inspector-General for temporary establishment. The actuals of 1888-89 are high on this account; I therefore retain his estimate.
		Total Establishment ...	73,202	73,682	35,551	39,171	74,722		77,702	77,702	77,702	
		Allowances.										
		Commission to Sub-Registrars	3,61,286	3,75,000	1,65,139	2,06,347	3,71,486		4,35,000	3,88,000	.....	Reduced with reference to actuals; the figures for previous years were— Rs. 1884-85 ... 3,50,190; 1885-86 ... 3,59,367; 1886-87 ... 3,68,890; 1887-88 ... 3,79,183
		Ditto to *ex-officio* Registrars.	17,897		9,053	10,863	19,916					
		Travelling allowance of officers.	3,841	4,000	2,345	1,432	3,777		4,000	4,000	.....	
		Travelling allowance of establishments.	276		16	67	83					
		Total Allowances ...	3,83,300	3,79,000	1,76,553	2,18,709	3,95,262		4,39,000	3,92,000	4,15,500	
		Supplies and Services.										
		Petty construction and repairs	2,472	3,800	2,463	15	2,478		3,800	2,748	2,748	Reduced on actuals.
		Remuneration to copyists ...	185	.....	122	231	353					
		Total Supplies and Services...	2,657	3,800	2,585	246	2,831		3,800	2,748	2,748	
		Contingencies.										
		Purchase of books and publications.	10	19,818	10	1	11		22,650	22,650	22,650	The contract grant ending with 1887-88, Rs. 19,000, has been reproduced *pro formâ* plus Rs. 3,000 on account of municipal taxes and Rs. 650 on account of commission on postal money-orders for the remittance of landlords' fees under the Tenancy Act.
		Rents, rates and taxes	726		406	635	1,041					
		Section-writing	1,742		718	1,262	1,980					
		Postage charges	4,379		2,394	2,282	4,676					
		Telegram charges	92		42	16	58					
		Purchase of tents	.....		.....	.....	.....					
		Purchase of furniture	.....		.....	169	169					
		Repair of furniture	758		437	59	496					
		Hot-weather charges	8,203		.....	1,412	1,412					
		Office expenses and miscellaneous.	.....		4,011	4,046	8,057					
		Total Contingencies ...	15,910	19,818	8,018	9,882	17,900		22,650	22,650	22,650	
		Total District Charges ...	5,12,081	5,09,000	2,41,723	2,85,141	5,26,864		5,77,052	5,29,000	5,53,220	
		Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	.....	220	
		Total	.....	.....	.....	.....	.....	.....	.....	.....	5,53,000	

C. E. G.—Reg, No. 1447C—114—14-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 12TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1338Bt., dated the 4th December 1888, submitting the estimates of receipts and expenditure of the Registration Department for the year 1889-90.

RECEIPTS.

The total receipts for 1889-90 are estimated by the Inspector-General of Registration at Rs. 11,50,000, against Rs. 10,20,000, the sanctioned estimate for the current year. Looking to the actuals only, the Accountant-General has reduced this estimate to Rs. 10,50,000. The receipts in the last three years were—

	Inspector-General's estimate.	ACTUALS. First six months.	ACTUALS. Last six months.	Total.
	Rs.	Rs.	Rs.	Rs.
1885-86 ...	11,00,000	5,96,318	4,91,586	10,87,904
1886-87 ...	12,33,000	5,80,115	4,58,320	10,38,435
1887-88 ...	11,25,000	5,19,643	4,98,182	10,17,825
1888-89 ...	11,00,000	5,73,129	.....	.....

It appears that the receipts in the first six months are always greater than in the last six months. The actuals for the first half of the current year amounted to Rs. 5,73,129, and the Lieutenant-Governor considers that, with reference to these figures, the estimate for the whole year cannot safely be placed above Rs. 10,50,000. With regard to the estimate for 1889-90, the Inspector-General anticipates that the unfavourable harvests of the present year will cause a large increase in the number of documents presented for registration, and in consideration of this circumstance, the Accountant-General's estimate will be ra ised to Rs. 11,00,000.

EXPENDITURE.

2. The Accountant-General's estimate of the total expenditure of the Registration Department for 1889-90 amounts to Rs. 5,91,000, against Rs. 5,70,000, the sanctioned grant for the current year, and Rs. 5,78,462, the actuals of 1887-88.

The estimate is distributed thus—

	Rs.
Superintendence	62,000
District charges	5,29,000
	5,91,000

Superintendence.

3. The estimate under the head "Superintendence" amounts to Rs. 62,000, against Rs. 61,000, the sanctioned grant for 1888-89. The increase of Rs. 1,000 is chiefly due to increments of salaries of the office establishment. The estimate is accepted.

District charges.

4. Under the sub-head "Salaries," the estimate for 1889-90 amounts to Rs. 33,900, against Rs. 32,700, the sanctioned grant for the current year. The increase is due to the appointment of a Special Sub-Registrar at Khulna, and to an increase of the pay of the Special Sub-Registrar of Mymensingh. A provision of Rs. 720 will also be made for a Special Sub-Registrar whom it is proposed to appoint for Rungpore. The estimate under "Salaries" will thus be raised from Rs. 33,900 to Rs. 34,620.

149

5. The estimate on account of "Establishment" amounts to Rs. 77,702, against Rs. 73,682, the sanctioned grant for 1888-89. The increase is due to the larger provision made by the Inspector-General for temporary establishment; and as the actuals of the first six months of the current year are high on this account, compared with those of the corresponding period of last year, the Inspector-General's estimate, which has been retained by the Accountant-General, is passed.

Establishment.

6. The Inspector-General's estimate under the sub-head "Allowances," amounting to Rs. 4,39,000, has been reduced by the Accountant-General to Rs. 3,92,000. As the Accountant-General's estimate of receipts has been raised from Rs. 10,50,000 to Rs. 11,00,000, the estimate of commission to Sub-Registrars will also be increased. The Lieutenant-Governor considers that a grant of Rs. 4,15,500 will suffice, and this amount will accordingly be entered in the budget.

Allowances.

7. The Inspector-General's estimate under the sub-head "Supplies and Services" amounts to Rs. 3,800, the same as the sanctioned grant for the current year; but the Accountant-General, with reference to actuals, has reduced the estimate to Rs. 2,748. The Accountant-General's figures will be retained.

Supplies and Services.

8. Under "Contingencies," the Accountant-General's estimate, Rs. 22,650, which is the same as the grant originally sanctioned for the current year, is accepted.

Contingencies.

9. The grant for 1889-90 will, in accordance with the foregoing remarks, stand thus—

	Rs.
Superintendence	62,000
District charges—	
Salaries	34,620
Establishment	77,702
Allowances	4,15,500
Supplies and services	2,748
Contingencies	22,650
	6,15,220
Deduct for rounding	220
Total ...	6,15,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Registration; the Board of Revenue; the Accountant-General, Bengal; and the Political and Revenue Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{\text{I—E}}{54}$ 2-6.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

W. LeB.—Reg. No. 1448C—114—14-1-89.

ANNUAL ESTIMATES—INTEREST, 1889-90.

No. 1291Bt., dated Calcutta, the 29th November 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by local officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Interest on loans to Municipalities and other public bodies.	9,68,614	9,12,000	4,18,185	4,37,597	8,55,782	1,46,000	.....	.....	10,57,903	*10,58,000	10,58,000	* Made up thus— Rs. Interest to be paid by Calcutta Municipality ... 2,62,000; Interest to be paid by Darjeeling Municipality ... 1,200; Interest on capital debt of Port, Rs. 17,65,000, not repayable ... 79,425; Interest on Port Trust advances 1,96,600; Interest on Kidderpore Dock ... 5,18,775; Total ... 10,58,000
Interest on advances and loans to Native States or private individuals.	24,239	19,000	14,901	9,563	24,464	8,000	.....	.....	27,217	†27,000	27,000	† Made up thus— Interest on embankment advances not under the contract system ... ... 10,200; Interest on advances to cultivators under the Land Improvement Act ... 15,600; Interest on advances for drainage work ... 1,200; Total ... 27,000
Interest on arrears of revenue.	.....	.....	.....	14	14	.....	.....	.....	.....	.....	.....	
Miscellaneous.												
On law charges	68	300	68	138	206	.....	.....	.....	155	300	300	Based on actuals.
On other accounts ...	1,052	1,700	979	340	1,319	.....	.....	.....	.....	1,700	1,700	
Total Miscellaneous ...	1,120	2,000	1,047	478	1,525	.....	.....	.....	155	2,000	2,000	
Total Imperial ...	9,93,973	9,33,000	4,34,133	4,47,652	8,81,785	1,54,000	.....	9,23,000	10,85,275	10,87,000	10,87,000	
PROVINCIAL.												
Interest on Government Securities.												
Education Department ...	14,062	14,000	4,849	5,926	10,775	.....	.....	.....	13,562	14,000	14,000	
Medical Department ...	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous.												
Public works cess	53,006	55,700	28,216	27,167	55,383	.....	3,000	.....	47,966	52,700	52,700	Based on local estimates passed by the Board of Revenue and the replies to queries issued from his office.
Interest on the capital cost of His Honour the Lieutenant-Governor's house and table equipment and furniture.	.....	1,300	.....	2,207	2,207	.....	.....	.....	.....	1,300	1,300	The actuals of 1888-89 include arrears of 1887-88.
Interest on other accounts	.....	.....	36	.....	36	.....	.....	.....	.....	.....	.....	
Total Provincial ...	67,093	71,000	33,029	35,300	68,329	.....	3,000	71,000	61,528	68,000	68,000	
GRAND TOTAL ...	10,61,066	10,04,000	4,67,162	4,82,952	9,50,114	1,54,000	3,000	10,04,000	11,46,803	11,55,000	11,55,000	

151

INTEREST.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		REVISED ESTIMATE, 1888-89.		ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Proposed by Accountant-General.	Passed by Government.	Local officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Interest on Government of India stock-notes.	6,577	10,000	5,406	565	5,971		8,000		2,000		2,000	2,000	A nominal sum has been provided for to meet the interest of such notes not presented for payment or conversion. see *Gazette of India*, Part I, page 385 of 18th August 1888.
Commission on stock-notes	37	.....	24	.....	24		.....		.....		.....	.....	
Total ...	6,614	10,000	5,430	565	5,995		8,000		2,000		2,000	2,000	

W. LeE.—Reg. No. 868C—120—20-12-88.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE DECEMBER 1888.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1291Bt., dated the 29th November 1888, submitting the Interest Budget Estimate for 1889-90.

The present budget contains a consolidated estimate of the Imperial and Provincial receipts and expenditure under Interest.

2. The Accountant-General's estimate of the total receipts for 1889-90 has been placed at Rs. 11,55,000, against Rs. 10,04,000, the sanctioned estimate for 1888-89. The distribution of these amounts between Imperial and Provincial is shown below—

	Estimate for 1888-89.	Estimate for 1889-90.
	Rs.	Rs.
Imperial	9,33,000	10,87,000
Provincial	71,000	68,000
Total ...	10,04,000	11,55,000

The Accountant-General's estimate is accepted.

3. The expenditure, which is entirely Imperial, has been estimated at Rs 2,000 to meet the interest on such Government of India stock notes as have not been presented for payment or for conversion into 4 per cent. Promissory notes. The sale of such notes has been stopped under the Resolution of the Financial Department of the Government of India, No. 4539, dated 17th August 1888. The estimate is accepted. A like amount will also be entered in the column of revised estimate to provide for similar contingencies during the current year.

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Board of Revenue; to the Director of Public Instruction; to the Accountant-General, Bengal; to the Private Secretary to His Honour the Lieutenant-Governor; and to the Revenue and Public Works Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F.$\frac{E.}{115}$3-8.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The December 1888.

C. E. G.—Reg. No. 869C—96—19-12-88.

ESTIMATE OF INTEREST ON OTHER OBLIGATIONS.

No. 1348Bt., dated Calcutta, the 6th December 1888.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON OTHER OBLIGATIONS—BUDGET ESTIMATE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Interest on Presidency Savings Bank Deposits	1,00,917	1,04,000	1,00,917	.....	1,00,917				1,10,000	1,10,000	1,10,000	Estimate of Secretary and Treasurer, Bank of Bengal, based on the estimated balance on the 31st March 1890, Rs. 29,75,000.
Interest on District Savings Bank Deposits.												
Interest on deposits in State Railway Provident Institutions ...	11,565	10,000	11,565	.....	11,565				.....	12,400	12,400	Based on actuals, allowing for a small increase.
Interest on Miscellaneous Accounts.												
Interest on compensation paid for lands taken for public purposes	601	1,000	338	303	641				507	800	800	Based on actuals.
Interest on Land Revenue collections refunded	12	1,000	12	214	226				30	1,000	1,000	
Interest on Law charges	380	4,000	380	.....	380				.....			
Ditto on other accounts ...	1,689	2,000	1,468	48	1,516				.....	1,800	1,800	
Total Interest on Miscellaneous Accounts	2,682	8,000	2,198	565	2,763				537	3,600	3,600	
TOTAL ...	1,15,164	1,22,000	1,14,680	565	1,15,245	4,000		1,20,000	1,10,537	1,26,000	1,26,000	

C. E. G.—Reg. No. 887C—98—18-12-88.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE DECEMBER 1888.

RESOLUTON.

READ—

Memorandum from the Accountant-General, Bengal, No. 1348Bt., dated the 6th December 1888, submitting the estimate of Interest on other Obligations for 1889-90.

The estimate of "Interest on other Obligations" is wholly Imperial, and provides for a total expenditure of Rs. 1,26,000 during 1889-90, against Rs. 1,22,000, the sanctioned grant for the current year, and Rs. 1,15,164 the actuals of 1887-88. Full explanation has been furnished by the Accountant-General of the variations under the different heads of the estimate, and his figures are accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, to the Board of Revenue, and to the Public Works Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. $F\frac{E}{122}3\text{-}5$.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *December* 1888.

C. E. G.—Reg. No. 888C—74—18-12-88.

[FILE F. $\frac{1\text{-E}}{1}$ 5.]

GENERAL ADMINISTRATION BUDGET ESTIMATE FOR 1889-90.

No. 1408Bt., dated Calcutta, the 21st December 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 18.—GENERAL ADMINISTRATION.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Local estimate.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Civil Offices of Account and Audit	2,57,289	2,54,000	1,28,923	1,23,981	2,52,904	.....	.....				2,56,000	This estimate is under examination by the Comptroller-General.
Allowance to Presidency Banks	14,369	14,000	.....	14,369	14,369	.....	.....		14,369	14,000	14,000	
Total Imperial ...	2,71,658	2,68,000	1,28,923	1,38,350	2,67,273	.....	.....	2,68,000			2,70,000	
PROVINCIAL.												
Salary of Lieutenant-Governor (8,333⅓)*	1,09,564	96,000	61,564	48,000	1,09,564	.....	.....		1,00,000	96,000	96,000	Excludes annuity deduction.
Staff and Household of Lieutenant-Governor	24,684	25,000	13,534	15,523	29,057	.....	.....		26,400	25,000	25,000	
Tour expenses	34,365	34,000	15,520	18,939	34,459	.....	.....		34,000	34,000	34,000	
Legislative Council	22,953	22,000	11,920	11,640	23,560	.....	.....		22,098	22,000	22,000	
Civil Secretariats	4,63,383	4,71,000	2,29,626	2,45,310	4,74,936	2,000	.....		4,76,768	4,73,000	4,79,000	*Vide* details.
Board of Revenue	2,60,171	2,76,000	1,34,419	1,36,868	2,71,287	1,000	.....		2,88,306	2,77,000	2,77,000	
Commissioners	5,45,099	5,25,000	2,81,096	2,50,122	5,31,218	5,000	.....		1,89,749	5,30,000	5,30,000	
Civil Offices of Account and Audit	82,773	84,000	41,541	44,058	85,599	.....	.....				96,000	This estimate is under examination by the Comptroller-General.
Total Provincial ...	15,42,992	15,33,000	7,89,220	7,70,460	15,59,680			15,33,000			15,60,000	
TOTAL ...	18,14,650	18,01,000	9,18,143	9,08,810	18,26,953			18,01,000			18,30,000	

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL OFFICES OF ACCOUNT AND AUDIT—IMPERIAL.										
		Salaries.										
1		Accountant-General (3,000)[4] ...		34,560							34,560	This estimate is under examination by the Comptroller-General.
1		Deputy Accountant-General (1,500)		18,000							18,000	
1		One Assistant Accountant-General	75,713	10,200	43,675	31,952	80,260				18,240	
		Personal allowance		1,500								
1		One Assistant Accountant-General		9,600								
1		Chief Superintendent (700) ...	9,352	8,400		4,633					8,400	
				82,260								
		Deduct—Probable savings		2,260								
		Total Salaries...	85,065	80,000	43,675	36,585	80,260				79,200	
		Establishment.										
		Superintendents—										
1		1st grade on (400—480) ...		4,800							4,992	
3		2nd grade on (300—360) ...		11,880							12,420	
6		3rd grade on (200—290) ...		17,940							18,660	
		Clerks—										
8		1st grade on (130—175) ...	1,61,446	14,748	83,010	81,318	1,65,564				15,288	
14		2nd grade on (90—120) ...		18,072							19,153	
49		3rd grade on (60—85) ...		46,560							46,740	
96		4th grade on (40—55) ...		59,040							59,070	
41		Supernumeraries (30) ...		14,760							14,760	
6		Copyists (30)		2,160							2,160	
6		Ditto (25) ...		1,800							1,800	
41		Servants	3,914	5,401	.....	1,236	.....				5,377	
				1,97,161							2,00,419	
		Deduct—1/16th chargeable to Provincial		31,083							31,645	
				1,66,078								
		Deduct—Probable savings ...		2,078								
		Total Establishment ...	1,65,360	1,64,000	83,010	82,554	1,65,564				1,68,774	
		Allowances.										
		Travelling allowances and expenses	361	1,000	134	355	489				1,000	
		Contingencies.										
		Postage charges	2,847	3,500	1,436	1,752	3,188				3,500	
		Office expenses and miscellaneous	3,656	5,500	668	2,735	3,403				4,000	
		Total Contingencies ...	6,503	9,000	2,104	4,487	6,591				7,500	
											2,56,474	
		Deduct—for rounding									474	
		Total Civil Offices of Account and Audit—Imperial ...	2,57,289	2,54,000	1,28,923	1,23,981	2,52,904				2,56,000	
		CIVIL OFFICES OF ACCOUNT AND AUDIT—PROVINCIAL.										
		General Establishment.										
		1/16th share chargeable to Provincial transferred from Imperial	30,996	31,083	15,555	15,479	31,034				31,645	

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXAMINER OF LOCAL ACCOUNTS.										
		Salaries.										
1		Examiner (1,250)	15,142	15,000	7,800	7,800	15,600				15,000	
1		Chief Superintendent (400—600)	5,320	6,720		3,983					7,200	
		Total Salaries ...	20,462	21,720	7,800	11,783	15,600				22,200	
		Establishment.										
2		Local Auditors (200—250) ...		5,880	11,197						10,800	
4		Local Auditors (150—200) ..	17,058	9,360			28,806				9,720	
...		Assistant Auditors (90—120) ...		.....	.....	10,753					2,160	
2		Assistant Auditors (60—85) ...		1,620							2,940	
...		Assistant Auditor (60) ...	.....	.....		.....						
2		Clerks (60—85) ...	2,632	2,736	1,774	533					720	
10		Servants ...	827	840		566					1,260	
		Temporary Establishment ...	90	.....		.....	.....				.....	
				20,436								
		Deduct—Probable savings ...		639								
		Total Establishment	20,607	19,797	12,971	11,852	28,806				27,600	
		Allowances.										
		Travelling allowance	10,276	11,000	5,014	4,780	9,794				14,000	
		Contingencies.										
		Postage charges	1	100	1	1	2				100	
		Office expenses and miscellaneous	431	300	200	163	363				300	
		Total Contingencies ...	432	400	201	164	365				400	
		Total Examiner of Local Accounts	51,777	52,917	25,986	28,579	54,565				64,200	
											95,845	
		Add—for rounding ...									155	
		Total Civil Offices of Account and Audit—Provincial ...	82,773	84,000	41,541	44,058	85,599				96,000	
		Total Civil Offices of Account and Audit—Imperial ...	2,57,289	2,54,000	1,28,923	1,23,981	2,52,904				2,56,000	
		Total Civil Offices of Account and Audit	3,40,062	3,38,000	1,70,464	1,68,039	3,38,503				3,52,000	
		STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR.										
		Salary.										
1	1	Private Secretary	11,333	13,400	6,280	7,574	13,854		13,400	13,400	13,400	
		Establishment.										
1	1	Clerk (250) ...	3,272	4,596	2,303	2,295	4,598		5,196	3,000	3,000	The Private Secretary provides for one clerk on Rs. 50 per month, which has been thrown out, as this appointment has been absorbed in the Secretariat Office, *vide* Bengal Government No. 3412J, dated 15th August 1887.
13	13	Servants	1,562							1,596	1,596	
		Civil Hospital Assistant ..	300	.....	300	150	450		.....	.....	.....	
		Fixed establishment expenses at Rs. 500	6,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
		Temporary establishment ...	105	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment	11,239	10,596	5,603	5,445	11,048		11,196	10,596	10,596	

158

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months endings 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
STAFF AND HOUSEHOLD OF THE LIEUTENANT-GOVERNOR—*contd.*										
Contingencies.										
Allotment for Household and Tour expenses	.....	.....	.....	.....	.....		.....	.....	.....	
Cost of medical stores	1,129	.....	1,129	.....	1,129		.....	.....	.....	
Postage charges	96	204	74	66	140		404	150	150	Reduced on actuals.
Contingencies and miscellaneous	887	800	448	(*a*)2,438	2,886		1,400	854	854	(*a*) Includes Rs. 2,006 for tour expenses drawn from Darjeeling and charged erroneously here and subsequently written back.
Total Contingencies ...	2,112	1,004	1,651	2,504	4,155		1,804	1,004	1,004	
Total Staff and Household, &c.	24,684	25,000	13,534	15,523	29,057		26,400	25,000	25,000	
LEGISLATIVE COUNCIL.										
NUMBERS. 1888-89. / 1889-90.										
Salary.										
1 / 1 Secretary (1,000)	12,000	12,000	6,000	6,000	12,000		12,000	12,000	12,000	
Establishment.										
1 / 1 Clerk (400) ...	6,161	4,800	3,289	2,880	6,577		4,800	4,800	4,800	
2 / 2 Clerks (below 200)		1,014					1,112	1,112	1,112	Increase due to increment.
8 / 8 Servants ...	810	816		408			816	816	1,404	
Temporary establishment ...	1,156	500	1,044	916	1,960		500	500	500	
Total Establishment	8,127	7,130	4,333	4,204	8,537		7,228	7,228	7,816	
Contingencies.										
Postage charges	941	870	441	305	746		870	870	870	
Office expenses and miscellaneous	1,885	2,000	1,146	1,131	2,277		2,000	1,902	1,902	
Total Contingencies ...	2,826	2,870	1,587	1,436	3,023		2,870	2,772	2,772	
Deduct—for rounding ...	.....	.....	.....	.....	.....		.....	.....	23,588 / 88	
Total Legislative Council ...	22,953	22,000	11,920	11,640	23,560		22,098	22,000	22,500	
CIVIL SECRETARIATS.										
JUDICIAL AND POLITICAL DEPARTMENTS.										
NUMBERS. 1888-89. / 1889-90.										
Salaries.										
1 / 1 Secretary (3,333⅓)[4]	36,815	38,400		22,000			38,400	38,400	38,400	
1 / 1 Under-Secretary (1,000)[4]	12,117	11,520		5,142			11,520	11,520	11,520	
Total Salaries ...	48,932	49,920		27,142			49,920	49,920	49,920	
Establishment.										
11 / 10 Clerks (200 and over)	89,418	49,912		44,781			43,600	43,600	43,600	Estimate of the Secretary to the Government of Bengal, Financial Department, reproduced.
49 / 50 Clerks (below 200)		44,650					46,300	46,300	46,300	
40 / 40 Servants ...	3,903	4,090		2,051			4,150	4,150	4,150	
Temporary establishment ...	1,822	1,790		1,335			1,700	1,700	1,700	
		1,00,442						95,750	95,750	
Deduct—Probable savings ...		362						670	670	
Total Establishment ...	95,142	1,00,080		48,167			95,750	95,080	95,080	
Total Judicial and Political Departments	1,44,074	1,50,000		75,309			1,45,670	1,45,000	1,45,000	

GRANT 18.—GENERAL ADMINISTRATION.—*continued*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
		CIVIL SECRETARIATS—*continued.*										
		REVENUE AND GENERAL DEPARTMENTS.										
		Salaries.										
1	1	Secretary (2916⅔)[4] ...	34,416	33,600		17,323			33,600	33,600	33,600	
1	1	Under-Secretary (1,000)[4] ...	11,059	11,520		5,399			11,520	11,520	11,520	
		Total Salaries ...	45,475	45,120		22,722			45,120	45,120	45,120	
		Establishment.										
12	12	Clerks (200 and over)	82,961	46,310		42,266			47,550	47,550	47,550	
56	58	Clerks (below 200)		42,110					43,200	43,200	43,200	
31	32	Servants	3,149	3,255		1,607			3,360	3,360	3,360	
		Temporary establishment ...	1,298	1,205		132			1,090	1,090	1,090	
		Deduct—Probable savings ...	.....	.....		.....				95,200 320	95,200 320	
		Total Establishment ...	87,408	92,880		44,005			95,200	94,880	94,880	
		Total Revenue and General Departments ...	1,32,883	1,38,000	1,93,614	66,727			1,40,320	1,40,000	1,40,000	
		FINANCIAL AND MUNICIPAL DEPARTMENTS.					4,03,224					
		Salaries.										
1	1	Secretary (2,916⅔)[4] ...	41,504	33,600		29,340			33,600	33,600	33,600	
1	1	Under-Secretary (1,000)[4] ...	9,987	11,520		6,340			11,520	11,520	11,520	
		Total Salaries ...	51,491	45,120		35,680			45,120	45,120	45,120	
		Establishment.										
7	9	Clerks (200 and above) ...	52,462	24,830		27,218			33,200	33,200	33,200	
33	39	Clerks (below 200)		29,954					33,900	33,900	33,900	
25	26	Servants	2,392	2,489		1,375			2,600	2,600	2,600	
		Temporary Establishment ...	5,130	6,607		3,301			1,300	1,300	1,300	
		Deduct—Probable savings ...	.....	.....		.....			.....	71,000 1,120	71,000 1,120	
		Total Establishment	59,984	63,880		31,894			71,000	69,880	69,880	
		Total Financial and Municipal Departments	1,11,475	1,09,000		67,574			1,16,120	1,15,000	1,15,000	
		Total Salaries and Establishment—Judicial, &c., Departments	3,88,432	3,97,000	1,93,614	2,99,610	4,03,224		4,02,110	4,00,300	4,00,000	
		Allowances.										
		Hill journey allowance to officers	6,436		2,357	2,354	4,711					
		Hill journey allowance to establishment	4,674	20,000	1,972	1,590	3,562		20,000	20,000	20,000	
		Travelling allowance to officers	618		184	1,708	1,892					
		Travelling allowance to establishment	2,102		213	138	351					
		Total Allowances ...	13,830	20,000	4,726	5,790	10,516		20,000	20,000	20,000	
		Supplies and Services.										
		Maintenance of the telegraph line from Belvedere ..	394	790	.....	394	394		790	790	790	
		Petty construction and repairs	15	.....	.....	.....	.....		.....	.....	.....	

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Account-ant-General.	Passed by Govern-ment.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL SECRETARIATS—*continued.*										
Contingencies.										
Rent, rates and taxes	937		937	.....	937		.....	.....	.....	
Purchase of books and periodicals	6,026		4,258	409	4,667		3,000	3,000	3,000	
Subscriptions to newspapers and gazettes	2,181	22,210	1,040	925	1,965		1,800	1,800	1,800	
Cost of stores	562		562	28	590		.....	.....	.....	
Postage charges	5,127		1,850	3,507	5,357		5,300	5,210	5,210	
Office expenses and miscellaneous	15,129		7,434	8,878	16,312		11,600	11,200	11,200	
Total Contingencies ...	29,962	22,210	16,081	13,747	29,828		21,700	21,210	21,210	
MARINE BRANCH OF THE PUBLIC WORKS DEPARTMENT.										
Numbers. 1888-89. 1889-90. *Establishment.*										
8 Clerks (below 200)	.....	.....	.....	.....	.....		.....	.....	6,480	
2 Servants	.....	.....	.....	.....	.....		.....	.....	204	
									6,684	
Deduct—for rounding ...	.....	.....	.....	.....	.....		.....	.....	184	
Total Marine Branch ...	.....	.....	.....	.....	.....		.....	.....	6,500	
TRANSLATORS' DEPARTMENT.										
Numbers. 1888-89. 1889-90. *Salaries.*										
1 1 Bengali Translator (400—600) ...	5,066	4,800	2,440	2,520	4,960		5,040	5,040	5,040	Increase due to increment.
1 1 Ooriya Translator	2,932	2,760	1,514	1,460	2,974		3,000	3,000	3,000	Ditto ditto.
1 1 Urdu and Hindi Translator (400)	4,800	4,800	2,400	2,400	4,800		4,800	4,800	4,800	
		12,360						12,840	12,840	
Deduct—Probable savings		360						40	40	
Total Salaries ...	12,798	12,000	6,354	6,380	12,734		12,840	12,800	12,800	
Establishment of Bengali Translator.										
11 11 Clerks and servants	9,029	5,046	4,501	4,666	9,167		5,166	5,166	5,166	Ditto ditto.
2 3 Establishment for the supervision of the Native Press		3,960					4,020	4,020	4,020	Ditto ditto.
Establishment of Ooriya Translator.										
5 5 Clerks and servants	1,229	1,380	603	690	1,293		1,380	1,380	1,380	
Establishment of Hindi Translator.										
6 6 Clerks and servants	2,728	3,204	1,338	1,253	2,591		3,204	3,204	3,204	
								13,770	13,770	
Deduct—Probable savings ...								770	770	
Total Establishment	12,986	13,590	6,442	6,609	13,051		13,770	13,000	13,000	
Contingencies.										
Postage charges	58	180	14	59	73		180	80	80	Reduced on actuals.
Rent, rates and taxes	875	960	438	613	1,051		960	960	960	
Miscellaneous	297	382	108	196	304		396	360	360	Ditto as also for rounding the estimate.
Total Contingencies ...	1,230	1,522	560	868	1,428		1,536	1,400	1,400	
Total Translators' Department	27,014	27,112	13,356	13,857	27,213		28,146	27,200	27,200	

GRANT 18.—GENERAL ADMINISTRATION.—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Account-ant-General.	Passed by Govern-ment.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
LIBRARIAN'S DEPARTMENT.										
Librarian	2,420	3,000	1,220	1,260	2,480		3,000	3,000	3,000	
Establishment	1,154	960	600	580	1,180		960	960	960	
Temporary establishment ...	.....	.....	.....	20	20		.....	.....	.....	
Miscellaneous	162	62	29	52	81		62	62	62	
		4,022						4,022	4,022	
Deduct—Probable savings ...	.....	134	.....	.....	.....		.....	222	222	
Total Librarian's Department	3,736	3,888	1,849	1,912	3,761		4,022	3,800	3,800	
Total Civil Secretariats ...	4,63,383	4,71,000	2,29,626	2,45,310	4,74,936		4,76,768	4,73,000	4,70,000	
BOARD OF REVENUE.										
Numbers. 1888-89. / 1889-90.										
Salaries.										
2 / 2 Members (4,000)[4]	78,314	92,160	44,022	43,182	87,204		96,000	92,160	92,160	
1 / 1 Secretary (2,500)[4]	44,612	28,800	21,888	23,501	45,389		30,000	28,800	28,800	Excludes annuity deductions.
1 / 1 Junior Secretary (1,800)[4]		20,736					21,600	20,736	20,736	
Total Salaries ...	1,22,926	1,41,696	65,910	66,683	1,32,593		1,47,600	1,41,696	1,41,696	
Establishment.										
General Department—										
11 / 10 Clerks (200 and over)	1,06,789	46,000	53,907	54,484	1,08,391		43,400	43,400	43,400	Decrease consequent on retirements and appointments on minimum pay.
81 / 82 Clerks (less than 200)		61,600					61,600	61,600	61,600	Increase due to increment.
70 / 70 Servants	6,855	6,600	3,438	3,501	6,939		6,600	6,600	6,600	
Temporary establishment ...	2,981	.....	1,519	1,243	2,762		.....	.....	.....	
6 / 6 Clerks chargeable to Wards' rate ..	8,035	8,652	4,005	3,760	7,765		8,340	8,340	8,340	Decrease consequent on retirement and appointments on minimum pay.
1 / 1 Servant chargeable to Wards' rate		84					84	84	84	
Road Cess Department—										
2 / 2 Clerks	2,253	2,280	1,125	1,180	2,305		2,400	2,400	2,400	Increase due to increment.
1 / 1 Servant		96					96	96	96	
Revenue Record-room establishment—										
5 / 5 Indexers	2,232	4,000	1,108	1,347	2,455		4,000	4,000	4,000	
Land Acquisition Establishment—										
6 / 6 Clerks	.....	2,640					2,640	2,640	2,640	Actuals included under General Department.
6 / 6 Servants	.....	516					516	516	516	
		1,31,868						1,29,676	1,29,676	
Deduct—Probable savings ...	.....	6,868					.....	4,372	4,372	
Total Establishment ...	1,29,145	1,25,000	65,102	65,515	1,30,617		1,29,676	1,25,304	1,25,304	
Allowances.										
Travelling allowances	672	1,304	416	420	836		1,304	1,000	1,000	Reduced on actuals.
Contingencies										
Rent, rates and taxes	816	.....	816	444	1,260		1,776	1,968	1,968	
Petty repairs	.....	50	.....	.....	.....		50	50	50	
Cost of of stores	33	.....	33	14	47		.....	.....	.....	
Postage charges	2,047	1,950	938	1,224	2,162		2,000	2,000	2,000	Based on actuals with deductions for rounding the estimates.
Ditto, Wards				155	155		200	200	200	
Office expenses and miscellaneous	4,340	6,000	1,204	2,398	3,602		5,500	4,582	4,582	
Ditto, Wards	192			15	15		200	200	200	
Total Contingencies ...	7,428	8,000	2,991	4,250	7,241		9,726	9,000	9,000	
Total Board of Revenue ...	2,60,171	2,76,000	1,34,419	1,36,868	2,71,287		2,88,306	2,77,000	2,77,000	

GRANT 18.—GENERAL ADMINISTRATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COMMISSIONERS.										
		Salaries.										
8	8	Commissioners (2,916⅔)[4] ...	3,22,492	2,68,800	1,61,081	1,46,719	3,07,800		.....	2,68,800	2,68,800	
1	1	Commissioner for Non-Regulation Provinces (2,500)		28,800					.....	28,800	28,800	
		Total Salaries ...	3,22,492	2,97,600	1,61,081	1,46,719	3,07,800		.....	2,97,600	2,97,600	
		GENERAL ESTABLISHMENT.										
		Establishment.										
		Main office—										
	1	Clerk (200 and over) ...	85,562	85,828	46,447	47,732	94,179		2,400	2,400	2,400	
143	142	Clerks (on less than 200)							83,400	83,400	83,400	
110	110	Servants ...	8,211	8,367					8,262	8,262	8,262	Decrease due to discontinuance of hill allowance to the peons of the Rajshahye Commissioner's office, *vide* Bengal Government No. 2197, dated 12th May 1888.
30	30	Clerks chargeable to Wards' rate	14,753	14,880	7,338	7,506	14,844		15,000	15,000	15,000	
11	11	Servants ...	884	967	471	400	871		967	912	912	Increase due to increment. Hill allowance to duftry and peon of the Rajshahye Commissioner's office while at Darjeeling, hitherto provided for, has been omitted.
		Temporary establishment ...	354	250	—346	.....	—346		250	250	250	
		Local Fund Department—										
12	12	Clerks (on less than (200) ...	14,278	6,900	7,255	7,228	14,483		6,900	6,900	6,900	
3	3	Servants ...		180					180	180	180	
		Road Cess Department—										
10	10	Clerks (on less than 200) ...		5,148					5,196	5,196	5,196	Increase due to increment.
		Statistical Department—										
1	1	Clerk		360					360	360	360	
		Municipal Department—										
4	4	Clerks ...		2,136					2,136	2,136	2,136	
		Educational Establishment—										
8	8	Clerks (on less than 200) ...	6,317	6,300	3,099	3,018	6,117		6,300	6,300	6,300	
		Partition establishment, temporary	3,571	3,500	1,787	1,810	3,597		3,043	3,500	3,500	Increased on actuals.
		Revenue record-room establishments and contingencies ...	2,917	2,100	1,923	733	2,656		2,100	2,100	2,100	
		Total Establishment ...	1,36,847	1,36,916	67,974	68,427	1,36,401		1,36,499	1,36,896	1,36,896	
		Allowances.										
		Travelling allowance of officers	25,789	27,000	16,065	15,227	31,292		27,000	27,000	27,000	Represents fixed travelling allowance to the nine Commissioners at Rs. 250 per month to each officer.
		Ditto ditto of establishment	4,982	5,824					6,240	5,000	5,000	Reduced on actuals.
		Total Allowances ...	30,771	32,824	16,065	15,227	31,292		33,240	32,000	32,000	
		Supplies and Services.										
		Purchase of boats and steamers	1,180	.....	.....	.....	.....		.....	.....	.....	
		Petty construction	.....	300	1,703	845	2,548		.....	5,000	5,000	In view of the charges for repairs to steamers, provision has been made for a larger sum than that which the actuals give.
		Do. repairs	239	5,000								
		Repairs to steamers	273									
		Value of stores	145									
		Other miscellaneous	35									
		Total Supplies and Services ...	1,872	5,300	1,703	845	2,548		.....	5,000	5,000	

GRANT 18.—GENERAL ADMINISTRATION—*concluded.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
COMMISSIONERS—*concluded.*										
GENERAL ESTABLISHMENT—*concluded.*										
Contingencies.										
Purchase of furniture ...	1,499									
Ditto of books and publications	119									
Purchase of tents	497									
Rent, rates and taxes	6,051	33,100	15,802	11,900	27,702		.....	33,100	33,100	The contract contingent grant ending with 1887-88 has been reproduced *pro forma.*
Telegram charges	2,317									
Postage charges	6,163									
Office expenses and miscellaneous	11,505									
Total Contingencies ...	28,151	33,100	15,802	11,900	27,702		.....	33,100	33,100	
Total General Establishment...	1,97,641	2,08,140	1,01,544	96,399	1,97,943		1,69,739	2,06,996	2,06,996	
STEAMERS AT DACCA AND CHITTAGONG.										
NUMBERS. 1888-89. / 1889-90.										
Salary.										
1 / 1 Engineer ...	9,941	3,063	5,702	5,199	10,901		3,063	3,063	3,063	
Establishment.										
37 / 50 Serangs, &c. ...		7,287					8,247	8,247	8,247	Includes provision for crews of the steam launch *Chaffinch* at Chittagong omitted to be estimated for hitherto.
Supplies and Services.										
Coal and other fuel	6,276	4,400	4,020	1,036	5,056		4,400	5,500	5,500	Includes charges for the steam launch *Chaffinch* omitted to be estimated for hitherto.
Marine stores, &c.	8,749	4,200	8,749	654	9,403		4,000	8,444	8,444	
Total Supplies and Services ...	15,025	8,600	12,769	1,690	14,459		8,400	13,944	13,944	
Contingencies.										
Miscellaneous	.....	310	.....	115	115		300	150	150	Reduced on actuals.
Total Steamers ...	24,966	19,260	18,471	7,004	2,5475		20,010	25,404	25,404	
Total Commissioners ...	5,45,099	5,25,000	2,81,096	2,50,122	5 31,218		1,89,749	5,30,000	5,30,000	

W. LeB.—Reg. No. 17 32C—186—21-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1408Bt., dated the 21st December 1888, submitting the estimate of expenditure under 18—General Administration for 1889-90.

Letter from the Accountant-General, No. 186Bt., dated the 9th January 1889, submitting the estimate of expenditure under Civil Offices of Account and Audit for 1889-90 as passed by the Comptroller-General.

The estimate submitted by the Accountant-General provides for both Imperial and Provincial expenditure under "General Administration." The estimate of Imperial charges under "Civil Offices of Account and Audit" for 1889-90, as passed by the Comptroller-General, amounts to Rs. 2,56,474 against Rs. 2,54,000, the sanctioned grant for the current year, and Rs. 2,57,289, the actuals of 1887-88. The estimate will be placed at Rs. 2,56,000.

2. *Legislative Council.*—The Accountant-General's estimate under this head for next year, amounting to Rs. 22,000, will be increased by Rs. 588 to provide for the pay of seven permanent peons recently sanctioned for attendance on the non-official members of the Council.

3. *Civil Secretariats.*—No provision has been made under this head for the cost of the Marine Branch of the Secretariat, which was transferred to the Public Works Department. The following entries will be made under this head:—

	Rs.
8 Clerks on less than Rs. 200	6,480
2 Servants	204
Total ...	6,684

4. *Civil Offices of Account and Audit.*—The estimate of Provincial expenditure under this head for next year, as passed by the Comptroller-General, amounts to Rs. 95,845, against Rs. 84,000, the sanctioned grant for the current year, and Rs. 82,773, the actuals of 1887-88. The increased provision for 1889-90 is chiefly on account of an increase to the establishment of the Examiner of Local Accounts, sanctioned in order to enable him to undertake the duty of auditing the accounts of Wards' Estates. The estimate is accepted.

5. The Accountant-General's estimates under the remaining heads are accepted, and the total grant for next year will amount to Rs. 18,30,000, as follows:—

	Rs.
Imperial—	
Civil Offices of Account and Audit	2,56,000
Allowance to Presidency Banks	14,000
Total Imperial ...	2,70,000
Provincial—	
Salary of Lieutenant-Governor	96,000
Staff and household of Lieutenant-Governor	25,000
Tour expenses	34,000
Legislative Council	22,500
Civil Secretariats	4,79,500
Board of Revenue	2,77,000
Commissioners	5,30,000
Civil Offices of Account and Audit	96,000
Total Provincial ...	15,60,000
GRAND TOTAL ...	18,30,000

165

ORDER.—Ordered that a copy of the above Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal; to the Secretary to the Board of Revenue; to the Private Secretary to the Lieutenant-Governor; to all Commissioners of Divisions, and to all Departments of the Civil Secretariat, including the Legislative and the Marine Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1E}{1}$ 8-28.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

W. J.—Reg. No. 17330—186 - 19-1-89.

LAW AND JUSTICE—(COURTS OF LAW)—ESTIMATE, 1889-90.

No. 1401Bt., dated Calcutta, the 19th December 1888. [FILE $F\frac{1-E}{21}$1.]

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

LAW AND JUSTICE—COURTS OF LAW.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Local estimate.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of unclaimed and escheated property	27,549	30,000	13,154	15,524	28,678	.....	.....		31,612	30,000	30,000	
Court fees realised in cash ...	22,412	25,000	7,499	8,123	15,622	.....	2,000		23,636	23,000	23,000	
General fees, fines and forfeitures	6,87,883	6,75,000	3,56,231	3,68,102	7,24,333	15,000	.....		6,66,846	6,90,000	6,90,000	Based on actuals.
Pleadership examination fees...	17,345	20,000	10,789	8,580	19,369	.....	.....		25,055	20,000	20,000	
Miscellaneous	19,108	25,000	5,356	9,060	14,416	.....	5,000		16,452	20,000	20,000	
Total ...	7,74,297	7,75,000	3,93,029	4,09,389	8,02,418	15,000	7,000	7,75,000	7,63,601	7,83,000	7,83,000	
Abstract of Expenditure.												
High Court	10,59,490	11,45,000	5,36,764	5,35,948	10,72,712	.....	22,000		11,62,082	11,23,000	11,23,000	
Law Officers	2,60,381	2,58,000	1,25,480	1,39,387	2,64,867	.....	2,000		1,13,066	2,56,000	2,61,000	
Coroner's Court	13,061	13,000	6,598	6,767	13,365	.....	.....		13,152	13,000	13,000	
Presidency Magistrates, &c. ...	58,914	59,000	31,507	29,906	61,413	1,000	.....		61,501	60,000	60,500	
Civil and Sessions Courts ...	40,44,082	41,19,000	20,09,787	20,98,940	41,08,727	.....	4,000		19,77,339	41,15,000	41,25,500	
Courts of Small Causes... ...	2,05,981	2,03,000	1,01,241	98,850	2,00,091	.....	.....		1,84,500	2,03,000	2,03,000	
Criminal Courts	21,46,990	22,00,000	10,88,504	10,27,903	21,16,407	.....	20,000		5,57,695	21,80,000	21,80,000	
Pleadership examination charges	4,965	6,000	1,200	5,323	6,523	1,000	.....		7,500	7,000	7,000	
Refunds	1,46,565	1,36,000	78,961	77,160	1,56,121	4,000	.....		.....	1,40,000	1,40,000	
Deduct—Transferred to 28, Civil Furlough and Absentee allowances	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Total ...	79,40,429	81,39,000	39,80,042	40,20,184	80,00,226	6,000	48,000	80,39,000	40,76,835	80,97,000	81,13,000	

GRANT 19A—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers: 1888-89	Numbers: 1889-90	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
		HIGH COURT.										
		JUDGES.										
		Salaries.										
1	1	Chief Justice (6,000)	77,419	72,000	36,000	36,000	72,000		72,000	72,000	72,000	
12	12	Puisne Judges, four at (4,166), "and eight at (3,750)"	4,76,257	5,48,000	2,49,819	2,33,367	4,83,186		5,60,000	5,60,000	5,60,000	Provision made for 12 Judges—five Civilian and seven Barrister Judges, including three Native Judges. The salaries of the five Civilian Judges have been taken, excluding annuity, two at Rs. 48,000 each, and three at Rs. 43,200 each, and of the seven Barrister Judges, two at Rs. 50,000 each and five at Rs. 45,000 each.
		Allowances.										
		Travelling allowance	298	.....	298	.....	298		.....	.....	.....	
										6,32,000	6,32,000	
		Deduct—Probable savings	.....	.....	.....	.....	.....			32,000	32,000	
		Total Judges ...	5,53,974	6,20,000	2,86,117	2,69,367	5,55,484		6,32,000	6,00,000	6,00,000	
		REGISTRAR, ORIGINAL SIDE.										
		Salaries.										
1	1	Registrar (1,875) ...	28,875	22,500	15,750	19,250	35,000		22,500	22,500	22,500	
1	1	Assistant Registrar (750)		9,000					9,000	9,000	9,000	
1	1	Clerk to the Chief Justice (500) ...	2,575	6,000	.....	.....	.....		6,000	6,000	6,000	The actuals have been adjusted under Appellate Side.
		Total Salaries ...	31,450	37,500	15,750	19,250	35,000		37,500	37,500	37,500	
		Establishment.										
3	3	Clerks (200 and over)	33,751	8,400	15,220	15,683	30,903		8,400	8,400	8,400	
34	34	Clerks less than (200)		20,670					19,945	19,828	19,828	Decrease due to appointment on minimum pay.
36	36	Servants	4,009	3,675	1,981	1,991	3,972		3,675	3,675	3,675	
2	1	Crier and Keeper of the Court ...	1,222	1,560	442	600	1,042		1,200	900	900	Appointment of Assistant Crier abolished and pay of Crier raised to Rs. 75 per month (*vide* Home Department No. 429, dated 2nd March 1888).
...	9	Court-house servants	.....	.....	.....	.....	.....		.....	756	756	Transferred from Sheriff.
		Temporary establishment ..	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	38,982	34,305	17,643	18,274	35,917		33,220	33,559	33,559	
		Allowances.										
		Travelling allowances	.....	143	.....	.....	.....		.....	60	60	
		Allowance to Cout-keeper ...	.....	.....	.....	.....	.....		.....	300	300	Sanctioned in Home Department No. 429, dated 2nd March 1888.
		Supplies and Services.										
		Books and publications ...	.....	.....	.....	33	33		.....	61	61	
		Stamps for Government suits ...	3,000	6,500	3,000	.....	3,000		6,500	6,500	6,500	
		Value of stores	37	.....	37	.....	37		.....	.....	.....	
		Contingencies.										
		Rents, rates and taxes	7,158	14,352	3,588	7,806	11,394		14,352	17,220	17,220	Estimate of the Secretary to the Corporation of the Town of Calcutta.
		Postage charges	.....	50	.....	3,025	3,025		50	100	100	Includes Sheriff's postage.
		Office expenses and miscellaneous	16,697	8,850	6,126	7,719	13,845		8,850	14,700	14,700	Increased on actuals. Also includes Sheriff's contingencies.
		Total Contingencies ...	23,855	23,252	9,714	18,550	28,264		23,252	32,020	32,020	
		Total Registrar, Original Side. ...	97,324	1,01,700	46,144	56,107	1,02,251		1,00,472	1,10,000	1,10,000	

GRANT 19A.—LAW AND JUSTICE COURTS OF LAW—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*continued.*										
		COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER.										
		Establishment.										
1	1	Clerk (400)	8,841	4,800	4,830	4,840	9,670		4,800	4,800	4,800	The actuals have been adjusted under Registrar, Original Side.
1	1	Clerk (300)		3,600					3,600	3,600	3,600	
14	14	Clerks (less than 200)		6,960					6,960	6,966	6,966	
4	4	Servants	336	348	181	186	367		348	348	348	Due to increment.
		Total Establishment	9,177	15,708	5,011	5,026	10,037		15,708	15,714	15,714	
		Contingencies.										
		Office expenses and miscellaneous	3	492	3	121	124		522	286	286	Reduced on actuals.
		Total Commissioner for taking Accounts, &c.	9,180	16,200	5,014	5,147	10,161		16,230	16,000	16,000	
		CLERK OF INSOLVENCY.										
		Salaries.										
1	1	Chief Clerk to the Insolvent Court (1,000) (*a*) ...	11,000	12,000	6,000	3,000	9,000		12,000	12,000	12,000	
		Establishment.										
12	12	Clerks (less than 200)	6,669	6,732	3,349	3,174	6,523		6,538	6,538	6,538	Decrease due to the appointment of clerks on minimum pays.
2	2	Servants	.....	168	.....	.....	.....		168	168	168	
		Total Establishment	6,669	6,900	3,349	3,174	6,523		6,706	6,706	6,706	
		Contingencies.										
		Office expenses and miscellaneous	.....	400	.....	39	39		442	294	294	Reduced on actuals.
		Total Clerk of Insolvancy ...	17,669	19,300	9,349	6,213	15,562		19,148	19,000	19,000	
		CLERK OF THE CROWN.										
		Salaries.										
1	1	Clerk of the Crown (700)	9,450	8,400	4,200	4,200	8,400		8,400	8,400	8,400	
		Establishment.										
6	6	Clerks	1,716	2,394	936	936	1,872		2,394	2,394	2,394	
4	4	Servants	303	414	165	162	327		414	414	414	
		Total Establishment	2,019	2,808	1,101	1,098	2,199		2,808	2,808	2,808	
		Contingencies.										
		Sessions expenses	.....	2,500	.....	.....	.....		2,500	2,500	2,500	
		Office expenses and miscellaneous	.....	492	.....	457	457		500	792	792	
		Total Clerk of the Crown ...	11,469	14,200	5,301	5,755	11,056		14,208	14,500	14,500	

(*a*) This officer also performs the duties of Chief Clerk of the High Court.

169

GRANT 19A.—LAW AND JUSTICE COURTS OF LAW—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*contd.*										
		OFFICIAL RECEIVER.										
		Salaries.										
1	1	Receiver (700) ...	8,513	8,400	4,313	2,055	6,368		8,400	8,400	8,400	
		Establishment.										
1	1	Clerk (200) ...	6,664	2,400	3,629	3,621	7,250		2,400	2,400	2,400	
10	10	Clerks (less than 200)		4,884					4,884	4,884	4,884	
5	5	Servants	374	408	204	216	420		408	408	408	
		Temprary establishment	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Estabilshment ...	7,038	7,692	3,833	3,837	7,670		7,692	7,692	7,692	
		Contingencies.										
		Office expenses and miscellaneous	178	608	178	126	304		608	408	408	Reduced with reference to actuals.
		Total Official Receiver ...	15,729	16,700	8,324	6,018	14,342		16,700	16,500	16,500	
		SHERIFF.										
		Salaries.										
1	1	Sheriff	1,168	1,168	584	584	1,168		1,168	.....	.....	Remuneration discontinued. Will be met from fees—*vide* Government of India's No. 1467, dated 12th September 1888.
		Establishment.										
2	2	Sheriff's officers (150,100)	3,287	3,000	1,500	1,500	3,000		3,000	.....	.....	
24	24	Ditto servants ...	2,076	2,016	1,069	1,002	2,071		2,016	.....	.....	Ditto ditto.
9	9	Court-house servants	609	756	294	378	672		756	.....	.....	Transferred to Registrar, Original Side.
		Total Establishment ...	5,972	5,772	2,863	2,880	5,743		5,772	.....	.....	
		Allowances.										
		Sheriff's allowances	.....	626	.....	.....	.....		626	.....	.....	Discontinued—*vide* Government of India's No. 1467, dated 12th September 1888.
		Allowance for the Bengali Department of the Sheriff's office	.....	41	.....	.....	.....		41	.....	.....	
		Total Allowances ...	.....	667	.....	.....	.....		667	.....	.....	
		Contingencies.										
		Postage charges	1,050	50	1,050	20	1,070		50	.....	.....	Transferred to Registrar, Original Side.
		Office expenses and miscellaneous	2,687	2,043	1,568	1,730	3,298		2,000	.....	.....	
		Total Contingencies ...	3,737	2,093	2,618	1,750	4,368		2,050	.....	.....	
		Total Sheriff ...	10,877	9,700	6,065	5,214	11,279		9,657	.....	.....	
		TRANSLATORS, ORIGINAL SIDE.										
		Salaries.										
1	1	Translator (600) ...	27,823	7,200	15,011	15,033	30,044		7,200	7,200	7,200	The actuals include establishment of copyists at Rs. 570 per month.
3	3	Translators (400)...		14,400					14,400	14,400	14,400	
1	1	Translator (200) ...		2,400					2,400	2,400	2,400	
		Total Translators, Original Side ...	27,823	24,000	15,011	15,033	30,044		24,000	24,000	24,000	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		HIGH COURT—*contd.*										
		REGISTRAR, APPELATE SIDE.										
		Salaries.										
1	1	Registrar (1,700)[4] ...	44,024	19,584	22,032	21,732	43,764		20,400	19,584	19,584	
1	1	Deputy Registrar (1,000)		12,000					12,000	12,000	12,000	
1	1	Assistant Registrar (620)		6,960					7,440	7,440	7,440	Increase due to increment.
		Total Salaries ...	44,024	38,544	22,032	21,732	43,764		39,840	39,024	39,024	The actuals include pay of clerk to Chief Justice.
		Establishment.										
13	13	Clerks (200 and over)	1,04,552	61,560	51,085	52,048	1,03,133		62,040	62,040	62,040	Increase due to increment.
73	73	Clerks (less than 200)		51,384					51,876	51,876	51,876	Ditto ditto.
154	146	Servants	12,762	14,016	6,391	6,436	12,827		13,236	13,236	13,236	Decrease due to reduction in the number of servants.
1	1	Court-keeper ...	1,500	1,800	900	900	1,800		1,800	1,800	1,800	
1	1	Provincial establishment	360	360	180	150	330		360	360	360	
			.....	1,29,120	.....	.....	.....		.....	1,29,312	1,29,312	
		Deduct—Probable savings	.....	3,204	.....	.....	.....		.....	3,476	3,476	
		Total Establishment	1,19,174	1,25,916	58,556	59,534	1,18,090		1,29,312	1,25,836	1,25,836	
		Allowances.										
		Travelling allowances	422	100	422	71	493		400	400	400	Increased on actuals.
		Contingencies.										
		Library	1,210	1,440	74	820	894		1,440	1,440	1,440	
		Subscription to newspapers ...	311	.....	299	14	313		.....	.....	.....	
		Postage charges	5,507	8,000	2,006	1,999	4,005		8,000	6,000	6,000	Reduced on actuals.
		Office expenses and miscellaneous	6,152	8,000	3,648	4,000	7,648		8,000	8,000	8,000	
		Total Contingencies ...	13,180	17,440	6,027	6,833	12,860		17,440	15,440	15,440	
		Total Registrar, Appellate Side	1,76,800	1,82,000	87,037	88,170	1,75,207		1,86,992	1,80,700	1,80,700	
		TRANSLATORS AND INTERPRETERS, APPELLATE SIDE.										
4	11	Translators and Interpreters (200 and over) ...	53,743	13,200	26,923	27,115	54,038		30,000	30,000	30,000	Increase due to Translators drawing more than Rs. 200 per month.
20	13	Translators and Interpreters (less than 200) ...		40,700					25,152	25,152	25,152	Decrease due to Translators' salaries exceeding Rs. 200 per month provided for under the above head.
		Deduct.—Probable Savings ...	.....	.....	.....	.....	.....		.....	55,152	55,152	
									.....	152	152	
		Total Translators and Interpreters, Appellate Side ...	53,743	53,900	26,923	27,115	54,038		55,152	55,000	55,000	
		COPYIST ESTABLISHMENT.										
		Establishment.										
16	16	Copyists, Original side	7,068	8,611	3,177	3,208	6,385		8,671	8,671	8,671	Increase due to increments The charges for establishment of copyists of Translators charged under Translators.
55	55	Copyists, Appellate Side	44,085	45,180	22,722	24,219	46,941		44,552	44,552	44,552	Decrease due to clerks drawing minimum pay.
			.....	53,791	.....	.....	.....		.....	53,223	53,223	
		Deduct.—Probable Savings... ...	.....	791	.....	.....	.....		.....	223	223	
		Total Establishment ...	51,153	53,000	25,899	27,427	53,326		53,223	53,000	53,000	

171

GRANT 19A.—LAW AND JUSTICE COURTS OF LAW—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	*Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HIGH COURT—*continued.*										
		COPYIST ESTABLISHMENT—*continued.*										
		Supplies and Services.										
		Copying Special Appeals and Pleadings	13,330	12,000	4,440	3,088	7,528		12,000	12,000	12,000	
		Total Copyist Establishment ...	64,493	65,000	30,339	30,515	60,854		65,223	65,000	65,000	
		REPORTER.										
		Salaries.										
1	1	Law Reporter (900)	10,800	10,800	10,800	20,800	31,600		10,800	10,800	10,800	The high actuals in 1888-89 results from expenditure incurred for the preparation and printing of Digest of Indian Case law, *vide* Government of India's No. 5668, dated 24th October 1887.
3	3	Law Reporters (300)		10,800					10,800	10,800	10,800	
		Total Salaries ...	10,800	21,600	10,800	20,800	31,600		21,600	21,600	21,600	
		Establishment.										
1	1	Clerk (50) ...	550	600	300	450	750		600	600	600	
		Contingencies.										
		Postage charges ...	.....	.....	.....	5	5		100	100	100	
		Office expenses and miscellaneous ...	60	100	40	39	79					
		Total Reporter ...	20,419	22,300	11,140	21,294	32,434		22,300	22,300	22,300	
		Total High Court ...	10,59,490	11,45,000	5,36,764	5,35,948	10,72,712		11,62,082	11,23,000	11,23,000	
		LAW OFFICERS.										
		ENGLISH LAW OFFICERS.										
Numbers 1888-89.	Numbers 1889-90.											
		Salaries.										
1	1	Advocate-General (3,135)	34,485	37,620	18,810	18,810	37,620			37,620	37,620	
1	1	Standing Counsel (1,333)	20,400	16,000	8,000	8,000	16,000			16,000	16,000	
1	1	Solicitor to Government (2,000) ...	23,313	24,000	12,000	12,000	12,000			24,000	24,000	
		Total Salaries ...	78,288	77,620	38,810	38,810	77,620			77,620	77,620	
		Establishment.										
		Establishment of Advocate-General	4,300	3,762	1,882	1,881	3,763			3,762	3,762	
		Establishment of Solicitor to Government ...	11,000	12,000	6,000	6,000	12,000			12,000	12,000	
		Total Establishment	15,300	15,762	7,882	7,881	15,763			15,762	15,762	
		Allowances.										
		Allowance to Solicitors for endorsing orders	600	600	300	300	300			600	600	
		Contingencies.										
		Rents, rates and taxes	1,881	1,881	940	941	1,881			1,881	1,881	
		Contingencies of the Solicitor to Government	.....	.....	.....	.....	.....			1,137	1,137	The actuals on this account are included under "Legal Remembrancer."
		Total English Law Officers...	96,078	95,863	47,932	47,932	95,864			97,000	97,000	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1888-89.	Numbers. 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		LAW OFFICERS—*contd.*										
		LEGAL REMEMBRANCER AND HIGH COURT PLEADERS.										
		Salaries.										
1	1	Superintendent and Remembrancer of Legal Affairs (3,000)	33,480	34,560	17,280	18,364	35,644		36,000	34,560	34,560	
1	1	Deputy Superintendent (2,000) ...	26,880	24,000	12,000	13,161	25,161		24,000	24,000	24,000	
1	1	Government Pleader (300)	4,200	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
		Total Salaries ...	64,560	62,160	31,080	33,325	64,405		63,600	62,160	62,160	
		Establishment.										
1	1	Clerk (250) ...	8,795	3,000	4,770	4,770	9,540		9,540	3,000	3,000	
9	9	Clerks (less than 200)		6,540						6,540	6,540	
9	9	Servants	713	780	390	390	780		780	780	780	
		Total Establishment	9,508	10,320	5,160	5,160	10,320		10,320	10,320	10,320	
		Supplies and Services.										
		Fees to Pleaders in criminal cases	928	3,000	544	.....	544		3,000	1,000	1,000	Reduced on actuals.
		Charges for conducting law suits	10,665	11,000	1,324	3,554	4,878		11,000	10,000	10,000	The actuals include contingencies of the Solicitor to Government, which have been estimated for under "English Law Officers," page 16.
		Total Supplies, &c.	11,593	14,000	1,868	3,554	5,422		14,000	11,000	11,000	
		Contingencies.										
		Telegram charges...	279	.....	21	.....	21		.....	120	100	
		Postage charges ...	243	200	43	81	134		200	200	200	
		Postage chargeable to Wards' Estates		150		10			150	100		
		Office expenses and miscellaneous ...	504	750	191	240	431		750	500	500	Reduced on actuals.
		Total Contingencies ...	1,026	1,100	255	331	586		1,100	920	860	
			86,687	87,580	38,363	42,370	80,733		89,020	84,400	84,280	
		Deduct—Amount to be recovered from Wards' Estates	3,086	3,943	579	415	994		3,600	3,100	3,100	
		Total Legal Remembrancer, &c.	83,601	83,637	37,784	41,955	79,739		85,420	81,300	81,180	
		MOFUSSIL ESTABLISHMENT.										
		Salaries.										
39	39	Government Pleaders (less than 200)	22,078	21 900	11,128	10,950	22,078		21,900	21,900	21,900	
		Establishment.										
31	31	Mookhtears or Legal Agents ...	6,348	6,438	3,149	3,160	6,309		5,746	5,746	5,746	Decrease due to revision in establishment.
		Allowance.										
		Travelling allowance	.....	162	.....	40	40		.....	54	54	Reduced on actuals.
		Supplies and Services.										
		Fees to Pleaders in criminal cases ...	49,910	50,000	24,593	29,616	54,209		.....	50,000	55,000	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
		Fees to Pleaders in pauper suits ...	2,366	.....	894	344	1,238					
		Fees to Pleaders in Civil suits... ...	.....	.....	.....	5,390	5,390					
		Total Supplies, &c.	52,276	50,000	25,487	35,350	60,837		.....	50,000	55,000	
		Total Mofussil Establishment ...	80,702	78,500	39,764	49,500	89,264		27,646	77,700	82,700	
		Add for rounding...	.....	.....	.....	.....	.....		.....	.....	2,60,880 120	
		Total Law Officers	2,60,381	2,58,000	1,25,480	1,39,387	2,64,867		1,13,066	2,58,000	2,61,000	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CORONER'S COURT.										
		Salaries.										
1	1	Coroner, including conveyance allowance (336)	10,032	4,032	5,016	1,800	10,160		4,032	4,032	4,032	
1	1	Surgeon (500) ...		6,000		3,344			6,000	6,000	6,000	
		Deduct—Probable savings	.....	10,032 152	.....	.....	.....			10,032 144	10,032 144	
		Total Salaries ...	10,032	9,880	5,016	5,144	10,160		10,032	9,888	9,888	
		Establishment.										
1	1	Clerk and Interpreter (60) ...	720	720	360	360	720		720	720	720	
2	3	Servants	251	252	126	126	252		252	252	252	
		Total Establishment ...	971	972	486	486	972		972	972	972	
		Allowances.										
		Travelling allowance	.....	.....	.....	216	216					
		Contingencies.										
		Rents, rates and taxes	1,420	1,440	720	720	1,440		1,440	1,440	1,440	
		Petty construction and repairs	.....	.....	.....	.....	.....		.....	.....	.....	
		Office expenses and miscellaneous	638	708	376	201	577		708	700	700	
		Total Contingencies ...	2,058	2,148	1,096	1,137	2,233		2,148	2,140	2,140	
		Total Coroner's Court ...	13,061	13,000	6,598	6,767	13,365		13,152	13,000	13,000	
		PRESIDENCY MAGISTRATES.										
		Salaries.										
2	2	Magistrates (1,500 1,250)	31,300	33,000	15,900	15,400	31,300		33,000	33,000	33,000	
		Establishment.										
1	1	Interpreter (250)	18,001	3,000	9,069	8,777	17,846		17,856	3,000	3,000	
17	17	Interpreters and clerks (less than 200)		15,381						14,856	14,856	Decrease due to the appointment of Interpreters on minimum pay.
12	12	Servants	1,020	1,020	510	508	1,018		1,020	1,020	1,020	
1	1	Driver of the jail van (80)	960	960	480	480	960		960	960	960	
				20,361						19,836	19,836	
		Deduct—Probable savings	.....	1,611	.....	.....	.....			166	166	
		Total Establishment	19,981	18,750	10,059	9,765	19,824		19,836	19,670	19,670	
		Allowances.										
		Travelling allowances	.....	50	.....	.....	.....		50	50	50	
		Fees to Interpreter	110	100	55	5	60		165	114	114	
		Total Allowances ...	110	150	55	5	60		215	164	164	
		Supplies and Services.										
		Dieting and travelling allowance to witnesses and conveyance of prisoners	1,003	500	833	201	1,034		500	500	500	
		Charges for mofussil witnesses attending High Court	365	1,000	252	1,409	1,661		1,500	1,000	1,000	
		Expenses of witnesses and complainants attending Magistrates' Courts	986	800	659	387	1,046		1,000	1,000	1,000	Raised with reference to actuals.
		Feed and keep of horses for the prisoners' jail van	1,219	700	890	1,093	1,983		1,000	1,000	1,500	
		Total Supplies and Services ...	3,573	3,000	2,634	3,090	5,724		4,000	3,500	4,000	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers. 1888-89.	Numbers. 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*continued.*										
		PRESIDENCY MAGISTRATES—*continued.*										
		Contingencies.										
		Rents, rates and taxes	1,792	900	1,567	656	2,223		1,200	1,116	1,116	Estimate of the Secretary to the Corporation of the Town of Calcutta.
		Postage charges	435	450	220	250	470		500	500	500	
		Telegram charges	.....	300	.....	9	9		300	50	50	Reduced with reference to actuals.
		Office expenses and miscellaneous	1,723	2,450	1,072	731	1,803		2,450	2,000	2,000	
		Total Contingencies ...	3,950	4,100	2,859	1,646	4,505		4,450	3,666	3,666	
		Total Presidency Magistrates ...	58,914	59,000	31,507	29,906	61,413		61,501	60,000	60,500	
		CIVIL AND SESSIONS COURTS.										
		DISTRICT AND SESSIONS JUDGES.										
		Salaries.										
		District and Sessions Judges—										
15	15	1st grade (2,500)[4] ...	7,47,130	4,32,000	3,75,310	3,72,171	7,47,481			4,32,000	4,32,000	
13	13	2nd grade (2,000)[4]		3,00,480								
1	1	Judicial Commissioner (2,500)[4] ...	29,781	28,800	21,600	18,055	39,655			3,00,480	3,00,480	
1	1	Assistant Judge (1,280)	1,200	15,360	.....	.....	.....			28,800	28,800	
...	1	Additional Judge...	.....	3,840	.....	.....	.....			15,360	15,360	
		Total Salaries ...	7,78,111	7,80,480	3,96,910	3,90,226	7,87,136			7,76,640	7,76,640	
		Establishment.										
27	27	Translators (less than 200)	30,627	29,640	14,648	16,727	31,375		29,544	29,544	29,544	Decrease due to appointments on minimum pay.
58	61	Civil Court Ameens (less than 200) ...	39,354	37,620	18,485	19,506	37,991		39,420	39,420	38,820	Increase due to an additional appointment sanctioned in Dacca, *vide* Bengal Government No. F $\frac{A}{35}$ 2, dated 23rd August 1888, and to provision for one ameen in Bankurah which should have Government sanction or the provision thrown out.
552	560	Clerks (less than 200)	2,60,464	2,67,384	1,40,860	1,43,023	2,83,883		2,71,034	2,71,034	2,71,034	Increase of one mohurir in Burdwan in anticipation of Government order which should now be sanctioned, or the provision thrown out, and seven comparing clerks, one in Bankurah, three in Dacca, one in Mymensing, two in Mozufferpore under Bengal Government Circular No. 42J, dated 14th August 1882.
277	278	Servants	17,572	18,162					18,222	18,222	18,222	Increase of one servant in Hooghly, *vide* Bengal Government No. F $\frac{F}{10}$ 2 dated 17th August 1888.
		Temporary establishment ...	7,965	10,046	3,593	4,836	8,429		12,762	8,500	8,500	Reduced with reference to actuals.
		Total Establishment	3,55,982	3,62,852	1,77,586	1,84,092	3,61,678		3,70,982	3,66,720	3,66,120	
		Total District and Sessions Judges	11,34,093	11,43,332	5,74,496	5,74,318	11,48,814		3,70,982	11,43,360	11,42,760	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CIVIL AND SESSIONS COURTS—*continued.*										
		SUBORDINATE JUDGES.										
		Salaries.										
7	7	First grade (1,000)		84,000						84,000	84,000	
15	15	Second grade (800)	4,17,207	1,44,000	2,09,533	2,23,563	4,33,096		.....	1,44,000	1,44,000	
27	27	Third grade (600)...		1,94,400						1,94,400	1,94,400	
		Additional	.....	10,200						.....	8,500	
		Total Salaries ...	4,17,207	4,32,600	2,09,533	2,23,563	4,33,096		.....	4,22,400	4,30,900	
		Establishment.										
		DISTRICT COURTS.										
175	167	Sheristadars, peshkars, mohurirs, and others (on less than 200) ...	70,795	70,840	38,920	40,949	79,869		68,475	68,475	77,000	Decrease due to the non-requirement of the establishment of Subordinate Judges at Burdwan and Shahabad.
109	102	Servants	6,700	6,810					6,384	6,384		
		Total Establishment, District Courts ...	77,495	77,650	38,920	40,949	79,869		74,859	74,859	77,000	
		MOFUSSIL SMALL CAUSE COURTS.										
1	1	Registrar (200) ...	53,799	2,400	31,407	30,518	61,925		2,400	2,400	2,400	
84	84	Clerks and cashiers (less than 200) ...		52,068					53,028	53,028	53,028	Increase due to increments.
72	72	Bailiffs (less than 200)	.....	4,884					4,884	4,884	4,884	
48	48	Servants	.....	2,568					2,568	2,568	2,568	
1	1	Sale ameen	153	168	83	84	167		168	168	168	
		Temporary establishment	269	480	80	195	275		.....	.....	270	
		Total Establishment, Mofussil Small Cause Courts	61,502	62,568	31,570	30,797	62,367		63,048	63,048	63,318	
		Total Establishment ...	1,38,997	1,40,218	70,490	71,746	1,42,236		1,37,907	1,37,907	1,40,318	
		Total Subordinate Judges ...	5,56,204	5,72,818	2,80,023	2,95,309	5,75,332		1,37,907	5,60,307	5,71,218	
		MUNSIFS.										
		Salaries.										
75	75	First grade (400)		3,60,000						3,60,000	3,60,000	Reproduced *pro formâ.* Government will please pass orders as to the required provision to be made on this account.
70	70	Second do. (300)	8,56,731	2,52,000	4,37,121	4,45,242	8,82,363			2,52,000	2,52,000	
65	65	Third do. (250)		1,95,000						1,95,000	1,95,000	
25	25	Fourth do. (200)		60,000						60,000	60,000	
19	19	Additional... ...	21,521	57,000						57,000	57,000	
		Total Salaries ...	8,78,252	9,24,000	4,37,121	4,45,242	8,82,363			9,24,000	9,24,000	
		Establishment.										
1,171	1,202	Sheristadars, mohurirs, &c. ...	3,94,968	3,99,062	1,98,549	2,03,928	4,03,110		4,12,396	4,12,396	4,12,396	Increase due to increments and new appointments as follows:—One in Bhagulpore, one in Bankoora, one in Beerbhoom, two in Furreedpore, two in Mymensingh and one in Tipperah (*vide* Bengal Government Circular No. 32J, dated 29th June 1882), and in addition the following Munsif's establishment:—One in Cuttack, three in Hooghly, one in Moorshedabad and one in Sarun (*vide* Bengal Government Circular No. 73, dated 28th December 1871), and one mohurir in Dacca (*vide* Bengal Government No. 2311, dated 21st May 1888).
		Establishment for Additional Munsifs		33,000					.....	33,000	33,000	Reproduced *pro formâ.* Government will now please pass orders as to the necessary provision to be made here.
		Temporary establishment	633	.....	633				.....	.....	.....	
		Total Establishment	3,95,601	4,32,062	1,99,182	2,03,928	4,03,110		4,12,396	4,45,396	4,45,396	
		Total Munsifs ...	12,73,853	13,56,062	6,36,303	6,49,170	12,85,473		4,12,396	13,69,396	13,69,996	
			.....	30,72,212	.....	.....	.....		.....	30,73,063	30,83,974	
		Deduct—Probable savings	.....	20,812	.....	.....	.....		.....	13,063	13,074	
		Total Salaries and Establishment of Civil and Sessions Courts ...	29,64,150	30,51,400	14,90,822	15,18,797	30,09,619		9,21,285	30,60,000	30,70,900	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIVIL AND SESSIONS COURTS—*concluded.*										
MUNSIFS—*concld.*										
Allowances.										
Travelling allowance of officers...	20,399	22,800	10,362	9,242	19,604		21,679	21,000	21,000	Reduced with reference to actuals.
Ditto ditto of establishment	8,702	8,200	5,110	3,284	8,394		7,774	9,000	9,000	Increased on actuals.
Total Allowances ...	29,101	31,000	15,472	12,526	27,998		29,453	30,000	30,000	
Supplies and Services.										
Process-serving charges	101									
Petty construction and repairs ...	11,072									
Diet and travelling expenses of witnesses	13,314									
Cost of land	.....									
Contingencies.										
Value of stores	388	2,56,600	48,840	87,706	1,36,546			28,600	28,200	The contract grant ending with 1887-88 has been reproduced *pro formâ* less charges for rents, rates and taxes, diet and travelling allowances to witnesses, and remuneration to copyists provided for separately.
Rents, rates and taxes ...	7,357									
Purchase of furniture	12,166									
Books and publications	287									
Telegram charges	259									
Postage charges	23,830									
Section-writing	.....									
Office expenses and miscellaneous	39,492									
Total Supplies and Services and Contingencies	1,08,266	2,56,600	48,840	87,706	1,36,546			28,600	28,200	
PROCESS-SERVING ESTABLISHMENT.										
NUMBERS. 1888-89. / 1889-90.										
Establishment.										
231 / 231 Nazirs ...	1,17,837	1,17,860	58,641	59,486	1,18,127		1,18,594	1,18,594	1,18,594	Increase due to increments.
7,034 / 7,154 Peons	5,59,803	5,92,860	2,82,383	2,86,855	5,69,238		5,97,364	5,97,364	5,97,364	Provision for new runners made by the District Judges with reference to the probable number of processes to be served in 1889-90. The estimate on this account appears to be high on the fact of actuals, and will bear a reduction of Rs. 20,000 to Rs. 25,000. I have therefore deducted Rs. 20,000 as probable savings.
Extra peons ...	15,975	20,800	6,631	7,874	14,505		17,715	17,715	17,715	
		7,31,520					7,33,673	7,33,673	7,33,673	
Deduct—Probable savings	.....	11,520	.....	.....	.....		.....	20,673	20,673	
Total Establishment ...	6,93,615	7,20,000	3,47,655	3,54,215	7,01,870		7,33,673	7,13,000	7,13,000	
Allowances.										
Travelling allowances	53,191	60,000	21,297	30,331	51,628		64,312	55,000*	55,000	* Reduced on actuals.
Total Process-serving Establishment	7,46,806	7,80,000	3,68,952	3,84,546	7,53,498		7,97,985	7,68,000	7,68,000	
Rents, rates and taxes	.....	.....	.....	.....	.....		12,361	12,361	12,361	Represents the sums deducted from contract grant.
Diet and travelling expenses to witnesses	.....	.....	.....	8,401	8,401		15,861	15,639	15,639	
Remuneration to copyists ...	1,95,759	.....	85,701	86,964	1,72,665		2,00,394	2,00,400	2,00,400	
Total Civil and Sessions Courts...	40,44,082	41,19,000	20,09,787	20,98,940	41,08,727		19,77,339	41,15,000	41,25,500	

Details of Increases.

Bhagulpore ...	10
Burdwan ...	6
Cuttack ...	25
Chittagong ...	5
Dacca ...	54
Furreedpore ...	6
Hooghly ...	5
Jessore ...	6
Mymensingh ...	17
Moorshedabad ...	3
Patna ...	4
Mozufferpore ...	7
Moorshedabad Small Cause Court ...	1
Total ...	149

Details of Decreases.

Dinagepore ...	5
Noakhally ...	12
Pubna ...	10
Rungpore ...	2
Total ...	29

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		COURTS OF SMALL CAUSES.										
		PRESIDENCY COURTS.										
		Salaries.										
1	1	First Judge (2,500)	81,212	30,000	39,940	35,741	75,681		30,000	30,000	30,000	
1	1	Second do. (1,400)		16,800					16,800	16,800	16,800	
1	1	Third do. (1,300)		15,600					15,600	15,600	15,600	
1	1	Fourth do. (1,125)		13,500					13,500	13,500	13,500	
...	...	Fifth do. (temporary)		.....					.....	.....	.....	
1	1	Registrar and Chief Ministerial Officer (750–900) ...	8,360	10,080	3,500	5,310	8,810		9,000	9,000	9,000	Decrease due to the appointment of an officer on minimum pay.
1	1	Clerk of the Court (500) ...	6,200	6,000	6,200	2,760	8,960		6,000	6,000	6,000	
		Total Salaries	95,772	91,980	49,640	43,811	93,451		90,900	90,900	90,900	
		Establishment.										
...	1	Deputy Clerk and Head Bailiff ...	.....	.....	.....	.....	.....		4,800	4,800	4,800	Hitherto provided for under Bailiffs.
5	5	Clerks (on 200 and over)	46,704	12,600	20,810	.....	45,421		12,600	12,600	12,600	
61	62	Clerks (on less than 200)		28,584		22,761			29,064	29,064	29,064	One clerk on Rs. 40 hitherto provided for under Bailiffs now shown here.
44	44	Servants		3,720		1,850			3,720	3,720	3,720	
3	3	Interpreter and translators (on less than 200)	4,800	4,800	2,400	2,400	4,800		4,800	4,800	4,800	
47	45	Bailiffs, criers and others	20,572	20,688	10,084	10,390	20,474		15,340	15,340	15,340	Decrease due to separate provision for one Head Bailiff and one clerk made against the respective heads.
		Temporary establishment ...	1,864	.....	496	.....	496		.....	.....	.....	
				70,392						70,324	70,324	
		Deduct—Probable savings	.....	772	.....	.....	.....		.....	24	24	
		Total Establishment	73,940	69,620	33,790	37,401	71,191		70,324	70,300	70,300	
		Allowances.										
		Travelling allowances	.....	.....	.....	.....	.....		.....	.....	.....	
		Allowance to stamp-vendor ...	.....	1,800	.....	150	150		1,800	1,800	1,800	The charge has been adjusted under Establishment.
		Total Allowances ...	.....	1,800	.....	150	150		1,800	1,800	1,800	
		Supplies and Services.										
		Value of stores	.....	.....	.....	.....	.....		.....	.....	.....	
		Petty construction and repairs ...	1	.....	.....	.....	.....		.....	.....	.....	
		Total Supplies and Services ...	1	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Rents, rates and taxes	2,040	4,080	1,020	2,220	3,240		4,440	4,920	4,920	Estimate of the Secretary to the Corporation of the Town of Calcutta.
		Postage charges	456	400	205	279	484		400	480	480	Based on actuals.
		Purchase and repair of furniture	.....	.....	.....	252	252		.....	.....	.....	
		Office expenses and miscellaneous	1,165	1,720	412	642	1,054		1,720	1,200	1,200	Reduced with reference to actuals.
		Books and publications	384	400	114	90	204		400	400	400	
		Total Contingencies ...	4,045	6,600	1,751	3,483	5,234		6,960	7,000	7,000	
		Total Presidency Courts ...	1,73,758	1,70,000	85,181	84,845	1,70,026		1,69,984	1,70,000	1,70,000	
		MOFUSSIL COURTS.										
		Salary.										
1	1	Judge	18,000	18,000	9,000	7,177	16,177			18,000	18,000	
		Establishment.										
		Clerks (less than 200)	8,413		4,255	4,489	8,744		7,212	7,220	7,220	Increase due to increments.
		Guards and servants							1,116	1,116	1,116	
		Temporary establishment ...	.....		.....	.....	.....		.....	.....	.....	
		Total Establishment ...	8,413	8,220	4,255	4,489	8,744		8,328	8,336	8,336	

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	
COURTS OF SMALL CAUSES—*concluded.*										
MOFUSSIL COURTS—*concld.*										
Allowances.										
Travelling allowance of officers Ditto ditto of establishment	1,728	.....	763	399	1,162		2,300	2,300	2,300	Reduced with reference to actuals.
Total Allowances ...	1,728	2,500	763	399	1,162		2,300	2,300	2,300	
Process-serving Establishment.										
Runners (process-servers) ... Extra ditto	4,082	4,280	2,042	1,940	3,982		3,888	4,364	4,364	Provision made with reference to the probable number of processes to be served in 1889-90.
Allowances.										
Travelling allowances	.....	.....		.....	.....		.. ..	. ..	.	
Total Process-serving Establishment	4,082	4,280	2,042	1,940	3,982		3,888	4,364	4,364	
Total Mofussil Courts ...	32,223	33,000	16,060	14,005	30,065		14,516	33,000	33,000	
Total Courts of Small Causes ...	2,05,081	2,03,000	1,01,241	98,850	2,00,091		1,84,500	2,03,000	2,03,000	
CRIMINAL COURTS.										
NUMBERS. 1888-89 / 1889-90.										
	Salaries.									
	Moiety of the salaries of Collectors and Magistrates transferred from "3, Land Revenue—Charges of District Administration—General Establishments"	12,50,339	13,00,000	6,31,829	6,01,596	12,33,425		12,80,000	12,80,000	
2 / 2	Cantonment Joint-Magistrates (1,000)	36,312	24,000	16,776	16,227	33,003		24,000	24,000	
1 / 1	Cantonment Joint-Magistrate (700)		9,600					8,400	8,400	Due to appointment of a lower paid officer.
1 / 1	Assistant to the Superintendent, Tributary Mehals (500)	6,003	6,000	3,003	3,400	6,403		6,000	6,000	
		.....	13,39,600	.....	.....	.....		13,18,400	13,18,400	
	Deduct—Probable savings	. ...	19,075	.....	.....	.....		18,400	18,400	
	Total Salaries ...	12,92,654	13,20,525	6,51,608	6,21,223	12,72,831		13,00,000	13,00,000	
	Establishment.									
	Chief Office Establishment—									
1 / 2	Clerks (on 200) ...	2,09,735	2,400	1,06,831	1,05,044	2,20,171		4,896	4,896	The clerk at Noakhally having drawn an increment, and his salary being Rs. 200 per month, provision for the same has accordingly been made here.
419 / 409	Clerks (less than (200)		2,13,236					2,01,428	2,00,82	Increase due to additional appointment sanctioned in Purneah (*vide* High Court No. 1574, dated 17th July 1887), in Chittagong (*vide* Bengal Government No. 900J, dated 5th March 1888), in Mymensingh (*vide* High Court No. 1255, dated 10th May, 1888), and in 24-Pergunnahs for a clerk omitted to be provided for in 1888-89, against a decrease in Noakhally arising from the transfer of the pay of the Government Pleader which was inadvertently included here in previous estimates, as also decreases due to appointments on minimum pay. The establishment of the Superintendent, Tributary Mehals, has been separately provided for.
308 / *287	Servants	16,393	18,132		8,296			17,736	17,736*	* Decrease due to the abolition of the post of boat manji at Pubna. The servants of the establishment of the Superintendent, Tributary Mehals, have been provided for separately.

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*continued.*

Numbers 1883-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CRIMINAL COURTS—*continued.*										
		Establishment—concld.										
	33	Deputy Collectors and Deputy Magistrates— Moiety of establishment of Deputy Magistrates transferred from "3, Land Revenue—Charges of District Administration"	1,70,545	1,81,501	94,492*	85,568 / 5,412	1,85,472		1,83,877	1,83,877	1,83,877	
		Establishment of Superintendent, Tributary Mehals	9,475						11,068	11,068*	11,068	* Hitherto merged under "Clerks and servants" now separately estimated for.
		Hajut establishment		396					396	396	396	
		Cantonment Magistrate's establishment	1,939	3,576	987	973	1,960		3,672	3,672	3,672	Increase due to increments.
		Honorary Magistrate's establishment	4,446	4,996	2,188	2,202	4,390		4,668	4,668	4,668	Decrease due to the establishment at Dacca and Jessore being dispensed with against an increase in Noakhally (*vide* Bengal Government No. 142J—D, dated 28th June 1888).
		Temporary establishment	124	90	18	173	191		90	90	90	
		Total Establishment	4,12,657	4,24,327	2,04,516	2,07,668	4,12,184		4,27,831	4,27,231	4,27,231	
		Allowances.										
		Moiety of "Travelling allowance" of officers transferred from "3, Land Revenue—Charges of District Administration—General establishments"	67,229	69,700	40,187	23,974	64,161		.....	67,544	67,544	
		Travelling allowance of Cantonment Magistrate and Superintendent, Tributary Mehals ...	541	.....	.....	.....	.....		.....	.....	.....	
		Travelling allowance of Establishment	13,491	9,000	8,078	5,419	13,497		8,928	13,000	13,000	Increased on actuals.
		House allowance	2,348	300	1,476	1,385	2,861		.....	.....	.....	
		Total Allowances ...	83,609	79,000	49,741	30,778	80,519		8,928	80,544	80,544	
		Supplies and Services.										
		Charges for European stores ...	4	.....	4	.....	4					
		Process-serving charges	6,208	.....	3,693	137	3,830					
		Diet money to witnesses	17,502	.....	10,631	.....	10,631					
		Value of stores	30	.....	26	.....	26					
		Petty construction and repairs ...	4,196	.....	2,206	.....	2,206					
		Contingencies.										
		Rents, rates and taxes	3,170	.....	1,199	3,223	4,422			1,06,948	1,06,948	The contract grant ending with 1887-88 has been reproduced *pro formâ*, thus— Rs. Sanctioned allotment ... 1,82,568
		Telegram charges	2,124	.....	1,420	952	2,372					
		Postage charges	18,514	.....	9,492	9,658	19,150					
		Section-writing	295	.....	169	276	445					
		Purchase and repair of furniture	4,632	.....	3,375	1,950	5,325					
		Purchase of books and publications	310	.....	227	55	282					
		Purchase of tents	50	.....	35	.....	35					
		Office expenses and miscellaneous	42,053	.....	21,655	25,498	47,153					
		Total Supplies and Services and Contingencies	99,688	1,49,148	54,132	41,749	95,881			1,06,948	1,06,948	*Add*— Moiety of rent of cutcherry-house at Baraset subdivision ... 1,350; Petty construction above Rs. 100 ... 13,230; Charges for rents, rates and taxes ... 4,000; 2,01,148. *Deduct*— Fees to pleaders in criminal cases separately provided for under Law Officers (*vide* page 7) ... 50,000; Country stationery provided for under Stationery and Printing ... 7,200; Remuneration to copyists separately provided for 37,000; 94,200; 1,06,948

180

GRANT 19A.—LAW AND JUSTICE—COURTS OF LAW—*concluded.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CRIMINAL COURTS—*concld.*										
		PROCESS-SERVING ESTABLISHMENT.										
1,259	1,245	Peons	91,304	1,02,664	46,378	46,274	92,652		1,01,496	1,01,496	1,01,496	Decrease is due to the reduction of 14 peons in the districts of 24-Pergunnahs, Sarun, Jessore and Pubna.
		Extra peons ...	10,513	9,575	5,317	5,039	10,356		10,920	10,920	10,920	
		Travelling allowances	134	40	—24	.....	—24		1,455	155	155	
				1,12,279						1,12,571	1,12,571	
		Deduct—Probable savings	.....	8,279	.....	.....	.....		.....	7,054	7,054	
		Total Process-serving Establishment	1,01,951	1,04,000	51,671	51,313	1,02,984		1,13,871	1,05,517	1,05,517	
		COPYIST ESTABLISHMENT.										
		Remuneration to copyists ...	39,354	.....	18,976	16,258	35,234		.....	37,000	37,000	
		SUB-DIVISIONAL ESTABLISHMENT.										
		Moiety of Sub-Deputy Magistrates' salaries and establishment transferred from "3—Land Revenue—Charges of District Administration—Sub-divisional Establishments" ...	1,05,878	1,10,760	52,036	53,044	1,05,080		.....	1,10,760	1,10,760	
		Allowances.										
		Travelling allowances	11,799	12,240	5,824	5,870	11,694		7,065	12,000	12,000	
		Total Sub-divisional Establishments	1,17,677	1,23,000	57,860	58,914	1,16,774		7,065	1,22,760	1,22,760	
		Total Criminal Courts ...	21,46,990	22,00,000	10,88,504	10,27,903	21,16,407		5,57,695	21,80,000	21,80,000	
		PLEADERSHIP EXAMINATIONS CHARGES.										
		Establishment.										
		Secretary	2,400	3,000	1,200	30	1,230		3,000	3,000	3,000	
		Clerks	.....		.....	.....	.....					
		Servants	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Fees to Examiners	2,386	2,250	.....	4,603	4,603		3,000	3,000	3,000	Estimate of the Secretary to the Board of Examiners.
		Contingencies.										
		Office expenses and miscellaneous	179	750	.....	690	690		1,500	1,000	1,000	Reduced on actuals.
		Total Pleadership Examination Charges	4,965	6,000	1,200	5,323	6,523		7,500	7,000	7,000	
		REFUNDS.										
		Fees and forfeitures	15,618	10,000	11,543	3,195	14,738			10,000	10,000	Based on the average actuals of the past three years.
		Criminal fines	1,30,947	1,26,000	67,418	73,965	1,41,383			1,30,000	1,30,000	
		Total Refunds ...	1,46,565	1,36,000	78,961	77,160	1,56,121			1,40,000	1,40,000	

C. E. G. & W. LeB.—Reg. No. 1892C - 88—30-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 28TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1401Bt., dated the 19th December 1888, submitting the estimates of receipts and expenditure under Law and Justice—Courts of Law—for the year 1889-90.

RECEIPTS.

The total receipts for 1889-90 have been estimated by the Accountant-General at Rs. 7,83,000, against Rs. 7,75,000, the sanctioned estimate for the current year. The actuals during 1887-88 amounted to Rs. 7,74,297, and those of the twelve months ending 30th September 1888 were Rs. 8,02,418. The Accountant-General's estimate is accepted.

EXPENDITURE.

2. The following table compares the Accountant-General's estimates of expenditure for 1889-90 with the sanctioned grants for 1888-89 and the actuals of 1887-88:—

HEADS.	Actuals, 1887-88.	sanctioned grant, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.	Rs.
High Court	10,59,490	11,45,000	11,23,000
Law Officers	2,60,381	2,58,000	2,56,000
Coroner's Court	13,061	13,000	13,000
Presidency Magistrates' Court	58,914	59,000	60,000
Civil and Sessions Courts	40,44,082	41,19,000	41,15,000
Courts of Small Causes	2,05,981	2,03,000	2,03,000
Criminal Courts	21,46,990	22,00,000	21,80,000
Pleadership examination charges	4,965	6,000	7,000
Refunds	1,46,565	1,36,000	1,40,000
Total ...	79,40,429	81,39,000	80,97,000

3. *Law Officers.*—In the estimate for the Legal Remembrancer's Office, the Accountant-General has made a provision of Rs. 300 for "Postage charges," and of Rs. 120 for "Telegram charges." The actuals of the twelve months ending 30th September 1888 were Rs. 134 and Rs. 21, respectively. The estimates will therefore be reduced to Rs. 200 and Rs. 100. The Accountant-General has reproduced *pro formâ* the contract grant of Rs. 50,000 fixed in 1885 on account of "Fees to pleaders in criminal cases, &c.," under the sub-head "Mofussil establishment." In view of the actuals of 1887-88, and those of the twelve months ending 30th September 1888, which amounted to Rs. 52,276 and Rs. 60,837 respectively, the estimate will be raised to Rs. 55,000.

4. *Presidency Magistrates' court.*—The Accountant-General's estimate for "Feed and keep of horses for the Prisoners' Jail Van" for 1889-90 is Rs. 1,000.

182

As the actuals of 1887-88 amounted to Rs. 1,219, and those of the twelve months ending 30th September 1888 to Rs. 1,983, the estimate will be raised to Rs. 1,500.

5. *Civil and Sessions Courts.*—The Accountant-General estimates the total expenditure under this head for 1889-90 at Rs. 41,15,000, against Rs. 41,19,000, the sanctioned grant for the current year, and Rs. 40,44,082, the actuals of 1887-88. The estimate under "Civil Court Ameens" is Rs. 39,420 against Rs. 37,620, the sanctioned grant for the current year. As the appointment of one Civil Court Ameen at Dacca and another at Bankoora on Rs. 50 each per mensem has been sanctioned in addition to those at present employed, the estimate for next year will be placed at Rs. (37,620+1,200) = Rs. 38,820. Under the head "Subordinate Judges," provision was made in the current year's budget for the salary of an Additional Subordinate Judge at Shahabad for twelve months and of an Additional Judge at Mymensingh for two months. No provision has been made in next year's budget for these officers. The Secretary of State has, however, recently sanctioned the continuance for a further period of one year of the appointment of the Additional Subordinate Judge at Shahabad, and the appointment of an Additional Subordinate Judge at Bhagulpore. A provision of Rs. 8,500 will be made in the budget on this account. A provision of Rs. 74,859 has been made for 1889-90 under "Establishment of District Courts," against Rs. 77,650, the sanctioned grant for the current year. The decrease is due to the omission of the establishment of Subordinate Judges at Burdwan and Shahabad; but as it will be necessary to provide for the establishment of the Additional Subordinate Judges of Shahabad and Bhagulpore, the estimate under this head will be raised to Rs. 77,000. No provision has been made under the sub-head "Temporary establishment of the Mofussil Small Cause Courts" for 1889-90. In view of the actuals of 1887-88, the estimate will be placed at Rs. 270. The estimate under the sub-head "Additional Munsifs" for next year will be raised by Rs. 600 to provide for the pay for three months of an Additional Munsif in Beerbhoom. The Accountant-General has made a provision of Rs. 28,600 under the head, "Supplies and Services and Contingencies," for 1889-90. The contract allotment for the contingencies of the Civil Courts is Rs. 2,56,600. Deducting Rs. 2,28,400 for "rents, rates and taxes," "travelling allowances to witnesses" and "remuneration to copyists," which have been separately provided for in the budget, the balance amounts to Rs. 28,200. This sum will accordingly be entered in the budget instead of Rs. 28,600 provided for by the Accountant-General.

6. The fluctuations in the estimates under the remaining heads and sub-heads of expenditure are fully explained in the budget, and the estimates are accepted. The sanctioned grants under "Law and Justice—Courts of Law" will stand as follows:—

	Rs.
High Court	11,23,000
Law Officers	2,61,000
Coroner's Court	13,000
Presidency Magistrates' Court	60,500
Civil and Sessions Courts	41,25,500
Courts of Small Causes	2,03,000
Criminal Courts	21,30,000
Pleadership examination charges	7,000
Refunds	1,40,000
Total ...	81,13,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, and to the Judicial Department for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{21}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

W. LeB.—Reg. No. 1893C—88—28-1-89.

JAIL ESTIMATE, 1889-90.

No. 1386Bt., dated Calcutta, the 13th December 1888.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Law and Justice—Jails.

Budget Estimate, 1889-90.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actual of 12 months ending 30th September 1888. Last six months of 1887-88	First six months of 1888-89.	Total	Increase.	Decrease.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Jails.												
Hire of convict	2	.....	1	.....	1	.....	.....		.....	.....	.....	
Miscellaneous	4,374	6,000	1,574	1,170	2,744	.....	1,000		5,000	5,000	5,000	Based on actuals.
Total Jails ...	4,376	6,000	1,575	1,170	2,745	.....	1,000		5,000	5,000	5,000	
Jail manufactures	7,05,957	7,39,000	5,03,140	3,18,295	8,21,435	1,000	.....		7,20,500	7,40,000	7,40,000	Based on the average actuals of the last three years.
Total ...	7,10,333	7,45,000	5,04,715	3,19,465	8,24,180	1,000	1,000	7,90,000	7,25,500	7,45,000	7,45,000	
Abstract of Expenditure.												
Jails.												
Superintendence	50,032	50,264	25,090	27,588	52,678	562	.....		50,826	50,826	50,826	
Presidency Jail	78,949	87,240	39,809	41,928	81,737	6,339	.....		99,451	93,579	93,579	
Central Jails	3,37,715	3,73,164	1,97,097	1,84,455	3,81,552	15,190	.....		4,01,768	3,88,354	3,88,354	
District Jails	3,98,661	4,39,164	2,17,762	1,98,498	4,16,260	.....	19,175		4,40,141	4,19,989	4,19,989	
Lock-ups	1,04,361	1,08,040	57,489	52,767	1,10,256	4,605	.....		1,13,548	1,12,645	1,12,645	
Reformatory Schools	27,194	32,128	14,864	13,745	28,609	.....	3,521		33,436	28,607	28,607	
Total Jails ...	9,96,822	10,90,000	5,52,111	5,18,981	10,71,092	26,696	22,696		11,39,170	10,94,000	10,94,000	
Jail manufactures	5,29,006	6,19,391	2,49,508	4,19,012	6,68,520	14,729	.....		6,75,580	6,34,120	6,34,120	
Refunds	51	609	.....	332	332	271	.....		.....	880	880	
Grand Total ...	15,25,879	17,10,000	8,01,619	9,38,325	17,39,944	41,696	22,696	17,50,000	18,14,750	17,29,000	17,29,000	

Grant 19B.—Law and Justice—Jails.

Numbers. 1888-89.	Numbers. 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		JAILS.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General (2,000)	24,000	24,000	12,000	14,177	26,177		24,000	24,000	24,000	
1	1	Personal Assistant to Inspector-General (460)	4,756	5,280	2,523	2,680	5,203		5,520	5,520	5,520	Increase due to annual increments.
		Total Salaries ...	28,756	29,280	14,523	16,857	31,380		29,520	29,520	29,520	
		Establishment.										
	1	Clerk (on Rs. 200)	.....	.....	.....	.....	.....		2,400	2,400	2,400	Provision made in 1888-89 under clerks (less than Rs. 200).
24	25	Clerks (less than Rs. 200)	13,519	13,782	6,800	6,945	13,745		12,274	12,274	12,274	The Inspector-General provides for two additional clerks as an increase, to the permanent establishment, and quotes his No. 6018, dated 30th August 1888, to Government. Government will now please pass orders as to whether the additional clerks should be provided for.
8	8	Servants	764	732	368	369	737		732	732	732	
		Temporary establishment	720	720	360	360	720		.....	.....		The Inspector-General omits to provide for temporary establishment, on the ground that provision has been made under Permanent establishment.
		Total Establishment ...	15,003	15,234	7,528	7,674	15,202		15,406	15,406	15,406	

185

GRANT 19B.—LAW AND JUSTICE—JAILS.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAILS—*contd.*										
SUPERINTENDENCE—*concld.* *Allowances.*										
Travelling allowances	3,610	3,200	2,025	1,569	3,592		3,200	3,200	3,200	The Inspector-General's estimate has been retained.
Contingencies.										
Telegram charges	143	50	109	130	239		200	200	200	
Postage charges	1,277	1,300	618	716	1,334		1,300	1,300	1,300	
Office expenses and miscellaneous	1,243	1,200	287	644	931		1,200	1,200	1,200	
Total Contingencies ...	2,663	2,550	1,014	1,490	2,504		2,700	2,700	2,700	The general increase is due to increased provision for telegrams.
Total Superintendence ...	50,032	50,264	25,090	27,588	52,678		50,826	50,826	50,826	
SALARIES.										
NUMBERS. 1888-89. / 1889-90.										
Presidency Jail.										
1 / 1 Superintendent (900)		10,800					10,800	10,800	10,800	
1 / 1 Deputy Superintendent (500) ...		6,000					6,000	6,000	6,000	
1 / 1 Jailor (225) ...		2,700					2,700	2,700	2,700	
1 / 1 Deputy Jailor (56)	20,601	648	10,092	11,159	21,251		672	672	672	Increase due to increment.
3 / 3 Assistant Jailors (40-50)		1,644					1,572	1,572	1,572	Decrease due to the transfer of an Assistant Jailor drawing minimum pay.
Chaplain ( ) ...		.....					600	.....	.....	Provision for charge made under "23—Ecclesiastical."
	.....	21,792	.....	.....	.....		22,344	21,744	21,744	
Deduct—Probable savings ...	.....	92	.....	.....	.....		44	244	244	
Total Presidency Jail ...	20,601	21,700	10,092	11,159	21,251		22,300	21,500	21,500	
SALARIES.										
NUMBERS. 1888-89. / 1889-90.										
Central Jails.										
5 / 5 Superintendents (1,050, 3—850,750)		51,000					52,200	52,200	52,200	Increase due to increments.
6 / 6 Medical Officers (300, 150, 4—100)		10,200					10,200	10,200	10,200	
3 / 3 Deputy Superintendents (600, 480, 305)		15,720					16,620	16,620	16,620	Ditto ditto.
3 / 3 Assistant Superintendents (400, 300, 250)		11,400					11,400	11,400	11,400	
6 / 8 Jailors (275, 255, 205, 185, 175, 155, 105, and 90) ...	1,02,604	13,920	53,743	57,401	1,11,144		17,340	17,340	17,340	Increase due to promotion of a Jailor from fourth to third grade, and to provision made here for two Jailors of the Intermediate Jail until they can be provided for in the Registration Department.
7 / 7 Deputy Jailors 50—60)		4,536					4,644	4,644	4,644	Increase due to increment.
17 / 19 Assistant Jailors (40—50)		9,240					10,464	10,464	10,464	Increase due to increment and to the transfer here of two Assistant Jailors from Intermediate Jails in consequence of the two Intermediate Jails, Purneah and Bogra, being placed in charge of Jailors.
		1,16,016					1,22,868	1,22,868	1,22,868	
Deduct—Probable savings		516					568	1,652	1,652	
Total Central Jails	1,02,604	1,15,500	53,743	57,401	1,11,144		1,22,300	1,21,216	1,21,216	The actuals of 1887-88 exclude the pay of the Deputy Superintendent, Bhagulpore Central Jail, which has been adjusted under "Manufactures," page 18.

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		JAILS—*contd.*										
		SALARIES—*contd.*										
		District Jails.										
37	37	Superintendents (150, 15—100, 15—75, 6—50) ...		37,500					36,900	36,900	36,900	Decrease due to reduction of allowances of Superintendents in charge of Intermediate Jails.
7	26	Jailors (275, 4—175, 8—125, 155, 2—120, 115, 6—100, 95, 90, 85)	1,14,876	54,640	57,266	53,710	1,10,976		40,560	40,560	40,560	Decrease of 11 Jailors is due to the transfer of two Jailors to Central Jails, *vide* remarks above, two having died, four retiring on pension, and three transferred to the Registration Department.
39	37	Assistant Jailors (40—50)		21,048					20,604	20,604	20,604	Decrease due to the transfer to Central Jails of two Assistant Jailors, *vide* remarks above.
				1,13,188					98,064	98,064	98,064	
		Deduct—Probable savings		666					564	764	764	
		Total District Jails ...	1,14,876	1,12,522	57,266	53,710	1,10,976		97,500	97,300	97,300	
		Lock-up.										
1	1	Apprentice Assistant Jailor... ...	4,677	360	4,677	2,311	6,988		360	360	360	The actuals include salaries of Hospital Assistants, page 14.
		Reformatory Schools.										
1	1	Superintendent, Alipore (300—400)		5,870					4,790	4,790	4,790	Increase due to increment.
1	1	Superintendent, Hazaribagh (100)	8,620		4,280	4,420	8,700		1,200	1,200	1,200	
1	1	Deputy Superintendent (250) ...		3,000					3,000	3,000	3,000	
				8,870						8,990	8,990	
		Deduct—Probable savings ...		70					.....	90	90	
		Total Reformatory Schools ...	8,620	8,800	4,280	4,420	8,700		8,990	8,900	8,900	
		TOTAL SALARIES	2,51,468	2,58,882	1,30,058	1,29,001	2,59,059		2,51,450	2,49,276	2,49,276	
		CLERICAL, EDUCATIONAL, AND MECHANICAL ESTABLISHMENTS.										
		Presidency	170	.....	170	.....	170		.....	.....	.....	
		District	323	.....	323	.....	323		.....	.....	.....	
		Lock-ups.										
	2	Clerks	478	480	250	240	490		480	460	480	
		Reformatory Schools.										
5	5	Clerks		2,016					2,040	2,040	2,040	Increase due to increment.
1	1	Store-keeper ...		360					360	360	360	
3	3	Masters		1,320					1,320	1,320	1,320	
1	1	Blacksmith ...	6,304	360	4,387	2,145	6,532		360	360	360	
1	1	Carpenter		300					300	300	300	
1	1	Book-binder ...		240					240	240	240	
1	1	Tinsmith		240					240	240	240	
				4,836					4,860	4,860	4,860	
		Total Clerical, &c., Establishments ...	7,275	5,316	5,130	2,385	7,515		5,340	5,340	5,340	

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		WARDER ESTABLISHMENT.										
		PRESIDENCY JAIL.										
		Europeans.										
4	5	Fixed Warders ...		5,040					5,400	5,400	5,400	Provision made according to revised scale sanctioned in Bengal Government No. 3990P, dated 19th December 1887.
1	...	Reserve Warder ...		1,800					.....	.....		Appointment abolished (*vide* Bengal Government No. 3990P, dated 19th December 1887.)
			13,457		6,011	8,131	14,142					
		Natives.										
14	51	Fixed Warders ..		2,304					7,296	6,936	6,936	The Inspector-General provides for 52 warders, but the sanctioned scale allows for only 51 warders, which has been estimated for (*vide* orders quoted above).
54	16	Reserve Warders .		5,976					2,256	2,256	2,256	
		Total Presidency Jail	13,457	15,120	6,011	8,131	14,142		14,952	14,592	14,592	
		Central Jails.										
228	227	Fixed Warders ...		24,464					24,396	24,396	24,396	Decrease due to a reduction made in the number of warders (*vide* Bengal Government No. 362P, dated 30th January 1888).
			32,385		16,763	17,688	34,451					
78	102	Reserve Warders ..		8,364					12,402	12,402	12,402	Increase due to an increase in the number (*vide* orders quoted above).
		Total Central Jails	32,385	32,828	16,763	17,688	34,451		36,798	36,798	36,798	
		District Jails.										
600	600	Fixed Warders ...	88,408	65,916	42,988	40,224	83,212		66,084	66,084	66,084	Increase due to increment.
154	154	Reserve Warders ...		17,010					16,956	16,956	16,956	Decrease due to the incumbent of Hazaribagh Jail drawing minimum pay.
		Total District Jails	88,408	82,924	42,988	40,224	83,212		83,040	83,040	83,040	
		Lock-ups.										
434	434	Fixed Warders ... Reserve Warders ...	46,104	46,232	23,253	23,677	46,930		46,407	46,407	46,407	Increase due to increment.
		Total Lock-ups ...	46,104	46,232	23,253	23,677	46,930		46,407	46,407	46,407	
		Reformatory Schools.										
27	26	Fixed Warders ...	2,540	3,054	1,033	1,520	2,553		3,072	3,054	[illegible]	From the original sanctioned establishment for Rs. 3,738 was retrenched Rs. 684 representing the pay of one warder on Rs. 8 and seven on Rs. 7 each per month, leaving Rs. 3,054 which has been provided for *Vide* Bengal Government order No. 2237P, dated 30th November 1886.
		Total Warder Establishment	1,82,984	1,80,160	90,048	91,240	1,81,288		1,81,269	1,83,891	[illegible]	
		MENIAL AND OTHER ESTABLISHMENTS.										
		Presidency Jail.										
6	2	Servants	218	480		195			384	192	192	The Inspector-General reduces the original sanctioned establishment by only Rs. 96. In Bengal Government's No. 3990P, dated 19th December 1887, the posts of two water-carriers and 2 mehters on Rs. 6 each per mensem have been curtailed. This will work out a reduction of Rs. 288 in the original estimate of Rs. 480.

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector General of Jails.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		WARDER ESTABLISHMENT—*contd.*										
		MENIAL AND OTHER ESTABLISHMENTS—*contd.*										
		Central Jails.										
16	16	Servants	800	1,068		449			1,068	1,068	1,068	
		Extra and temporary establishment	966	612		361			500	500	500	
			1,766	1,680		810			1,568	1,568	1,568	
		District Jails.										
3	4	Servants	68	144		135			228	228	228	Increase due to the entertainment of a cartman on Rs. 7 per mensem in the Mymensing Jail, sanctioned in Bengal Government No. 894P, dated 7th March 1888.
		Extra and temporary establishment.	559	552		309			872	600	600	
		Total District Jails	627	696	1,982	444	4,975		1,100	828	828	Reduced on actuals.
		Lock-ups.										
4	4	Servants		288					288	288	288	
		Extra and temporary establishment	2,452	2,766		1,406			2,673	2,000	2,000	Ditto.
		Total Lock-ups	2,452	3,054		1,406			2,961	2,288	2,288	
		Reformatory Schools.										
3	3	Cooks and mehters	240	264		126			264	264	264	
		Temporary establishment	8	.....		12			.....	.....	.....	
		Total Menial and other Establishments	5,311	6,174	1,982	2,933	4,975		6,277	5,140	5,140	
		Allowances.										
		House allowances, Central Jail	.....	1,800	.....	.....	.....		1,800	1,800	1,800	The actuals on this account are included under "Travelling allowances," Central Jails.
		Travelling allowances.										
		Presidency Jail	102	100	47	103	150		125	125	125	Increased on actuals.
		Central Jails	2,495	2,000	2,032	2,331	4,363		2,000	2,000	2,000	
		District "	2,327	2,600	1,165	1,873	3,038		2,700	2,600	2,600	
		Lock-ups	1,189	1,000	625	643	1,268		1,275	1,275	1,275	Required additional provision for frequent changes of warders with District Jails.
		Reformatory Schools	53	25	38	.....	38		30	30	30	
		Total Allowances ...	6,166	7,525	3,907	4,950	8,857		7,930	7,830	7,830	
		SUPPLIES AND SERVICES.										
		Presidency Jail.										
		Rations (1,270 prisoners) ...	26,571	29,000	14,294	13,446	27,740		34,000	30,000	30,000	The Inspector-General makes larger provision on the ground of dearness of food-grains, but actuals do not support a higher figure than that adopted. They were in 1885-86 and 1886-87 Rs. 29,600 and Rs. 25,552 respectively.
		Clothing and bedding (1,270 prisoners)	605	5,000	359	150	509		5,000	5,000	5,000	The actuals on this account are included under "Central Jails."
		Petty construction and repairs ...	2,982	2,000	1,343	1,061	2,404		2,500	2,500	2,500	
		Moving prisoners	611	500	336	432	768		500	500	500	
		Ordnance stores	.....	100	.....	172	172		100	100	100	
		Miscellaneous	.....	3,500	.....	.....	.....		.....	4,000	4,000	The charge on this account has been adjusted under the head "Office expenses and miscellaneous," page 16.
		Total Presidency Jail ...	30,769	40,100	16,332	15,261	31,593		42,100	42,100	42,100	

189

GRANT 19B.—LAW AND JUSTICE.—JAILS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
WARDER ESTABLISHMENT—*concluded.*										
SUPPLIES AND SERVICES—*concluded.*										
Central Jails.										
Rations (6,600 prisoners) ...	1,12,385	1,35,000	62,760	65,010	1,27,770		1,40,500	1,30,000	1,30,000	The Inspector-General estimates for dearness of provision and increased number of prisoners, but the actuals do not justify the retention of a higher figure than that adopted, nor is a year of high prices expected. The estimate here and for District Jails under this item might be further reduced.
Clothing and bedding (6,600 prisoners)	20,147	16,000	17,290	3,451	20,741		20,000	20,000	20,000	
Petty construction and repairs ...	7,150	7,000	5,497	3,370	8,867		7,000	7,000	7,000	
Moving prisoners	3,647	4,000	2,379	4,194	6,573		4,000	4,000	4,000	
Cost of land	.....	.....	.....	.....	.....		.....	.....		
Ordnance stores	5,682	1,000	4,642	487	5,129		2,000	2,000	2,000	The Inspector-General's estimate has been retained.
Miscellaneous	40	27,000	−9,763	.....	−9,763		.....	27,000	27,000	The actuals on this account have been adjusted under the head "Office Expenses and Miscellaneous," page 16.
Total Central Jails ...	1,49,051	1,90,000	82,805	76,512	1,59,317		1,73,500	1,90,000	1,90,000	
District Jails.										
Rations (6,030 prisioners) ...	94,395	1,30,000	59,052	49,279	1,08,331		1,40,000	1,25,000	1,25,000	The Inspector-General estimates for dearness of provision and increased number of prisoners, but the actuals do not justify the retention of a higher figure than that adopted.
Clothing and bedding (6,930 prisoners)	15,466	25,000	10,527	7,734	18,261		24,000	20,000	20,000	Reduced on actuals.
Petty construction and repairs ...	5,861	8,000	2,825	5,410	8,235		8,000	8,000	8,000	
Moving prisoners	7,826	7,000	4,791	4,942	9,733		9,050	9,000	9,000	
Cost of land	.....	.....	.....	.....	.....		.....	.....	.....	
Ordnance stores	651	1,500	−129	590	461		1,000	1,000	1,000	
Tread mills	.....	.....	.....	.....	.....		.....	.....	.....	
Miscellaneous	.....	32,500	−14,035	.....	−14,035		.....	33,000	33,000	The actuals on this account have been adjusted under "Office Expenses and Miscellaneous," page 16.
Total District Jails ...	1,24,199	2,04,000	63,031	67,955	1,30,986		1,82,050	1,96,000	1,96,000	
Lock-ups.										
Rations (911 prisioners) ...	18,126	19,274	9,483	10,963	20,446		20,000	19,000	19,000	The actuals include "Diet to prisoners in the Calcutta Lock-up."
Clothing and bedding	190	700	101	421	522		700	500	500	Reduced on actuals.
Petty construction and repairs ...	4,464	6,050	2,418	1,983	4,398		9,530	9,500	9,500	The Inspector-General explains that additional provision is required for the thorough repairs to some of the subsidiary jails and for the construction of an office room and Deputy Superintendent's quarters of the Patuakhally Subsidiary Jails.
Moving prisioners	3,946	3,500	1,990	2,844	4,834		4,000	4,000	4,000	
Diet to prisoners in the Calcutta Lock up	.....	1,600	.....	.....	.....		1,800	1,800	1,800	The actuals have been included under "Rations."
Conveyance of Lock-up Guards...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Lock-ups ...	26,726	31,124	13,989	16,211	30,200		36,030	34,800	34,800	
Reformatory Schools.										
Rations	5,889	8,600	3,125	3,433	6,558		10,000	7,000	7,000	Reduced on actuals.
Clothing and bedding	31	1,800	22	36	58		1,000	500	500	Ditto.
Petty construction and repairs ...	497	600	450	358	808		400	500	500	Ditto.
Prisoner transfer charges ...	.....	.....	.....	58	58		.....	.....	.....	
Total Reformatory Schools ...	6,417	11,000	3,597	3,885	7,482		12,000	8,000	8,000	
Total Supplies and Services ...	3,57,162	4,76,224	1,79,734	1,79,824	3,59,578		4,45,680	4,70,900	4,70,900	
HOSPITAL CHARGES.										
NUMBERS. 1888-89. / 1889-90.										
Presidency Jails.										
1 / 1 Hospital Assistant	838	840	419	452	871		840	840	[illegible]	Appointment sanctioned in Bengal Government No. 3900P, dated 19th December 1887.
1 / 1 Compounder ...	.....	.....	.....	71	71		240	240	[illegible]	
Medical stores ...	723	450	261	151	412		500	500	[illegible]	Increased on actuals.
Hospital expenses...	5,935	4,300	3,408	3,045	6,453		5,000	6,000	6,000	
Total Presidency Jails	7,496	5,590	4,088	3,719	7,807		6,580	7,580	7,58[illegible]	

GRANT 19B.—LAW AND JUSTICE.—JAILS.—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITAL CHARGES—*continued.*										
		Central Jails.										
6	6	Hospital Assistants	2,264	2,136	1,174	1,207	2,381		2,256	2,256	2,256	
6	6	Compounders ...	873	960	454	486	940		960	960	960	
		Medical stores ...	1,800	3,000	634	1,721	2,355		3,000	2,500	2,500	Reduced on actuals.
		Hospital expenses	12,423	17,000	7,372	7,847	15,219		19,300	16,000	16,000	Ditto.
		Total Central Jails ...	17,360	23,096	9,634	11,261	20,895		25,516	21,716	21,716	
		District Jails.										
37	37	Hospital Assistants	11,023	8,820	5,437	3,100	8,537		9,300	9,300	9,300	The Inspector-General explains that the allowance for Intermediate Jails has not as yet been definitely settled, and that the Hospital Assistants draw pay from Rs. 10 to Rs. 25, whereas Rs. 10 was only provided for each Intermediate Jail in 1888-89.
		Medical stores ...	3,532	3,500	1,180	2,421	3,601		3,500	3,500	3,500	
		Hospital expenses	11,685	13,000	7,637	4,680	12,317		14,640	13,000	13,000	
		Total District Jails ...	26,240	25,320	14,254	10,201	24,455		27,440	25,800	25,800	
		Lock-ups.										
85	85	Hospital Assistants	8,860	12,720	4,294	2,657	6,951		12,720	12,720	12,720	
		Medical stores ...	235	100	210	.....	210		200	200	200	
		Hospital expenses	766	400	423	110	533		590	590	590	
		Total Lock-ups ...	9,861	13,220	4,927	2,767	7,694		13,510	13,510	13,510	
		Reformatory Schools.										
2	2	Hospital Assistants	477	420	210	268	478		420	420	420	
		Medical stores ...	41	200	203	88	291		200	50	50	Reduced on actuals.
		Hospital expenses	272	250					250	250	250	
		Total Reformatory Schools ...	790	870	413	356	769		870	720	720	
		Total Hospital Charges ...	61,747	68,696	33,316	28,304	61,620		73,916	69,326	69,326	
		CONTINGENT CHARGES.										
		Postage Charges.										
		Presidency Jail	75	70	40	55	95		80	80	80	Increased on actuals.
		Central Jails	862	1,000	441	506	947		1,030	1,000	1,000	
		District ,, ...	1,638	2,000	840	810	1,650		1,990	1,700	1,700	Reduced on actuals.
		Lock-ups	505	500	257	294	551		500	500	500	
		Reformatory Schools	45	50	20	30	50		50	50	50	
		Total Postage Charges ...	3,125	3,620	1,598	1,695	3,293		3,650	3,330	3,330	
		Telegram Charges.										
		Presidency Jail	.....	10	.....	11	11		30	10	10	
		Central Jails	79	50	66	147	213		115	115	115	Increased on actuals.
		District ,, ...	61	100	20	124	144		150	150	150	
		Lock-ups	23	20	18	19	37		25	25	25	
		Reformatory Schools	1	.....	1	.....	1		.....	.....	.....	
		Total Telegram Charges ...	164	180	105	301	406		320	300	300	
		Rents, Rates, and Taxes.										
		Presidency Jail	.....	70	.....	.....	.....		4,900	4,900	4,900	The Inspector-General's estimate has been retained.
		Central Jails	73	2,210	73	3,726	3,799		7,141	7,141	7,141	
		District ,, ...	926	6,400	198	3,217	3,415		8,571	8,571	8,571	
		Lock-ups	127	2,050	6	407	413		1,000	1,000	1,000	
		Reformatory Schools	229	229	.....	150	150		.....	229	229	
		Total Rents, Rates, and Taxes ...	1,355	10,959	277	7,500	7,777		21,612	21,841	21,841	
		Office Expenses and Miscellaneous.										
		Presidency Jail	5,971	4,000	2,929	3,294	6,223		8,000	2,500	2,500	The actuals include the charges estimated for under "Supplies and Services" and "Miscellaneous."
		Central Jails	31,040	3,000	31,040	14,073	45,113		30,000	5,000	5,000	
		District ,, ...	38,946	2,600	37,477	19,940	57,417		35,600	4,000	4,000	
		Lock-ups	12,219	10,000	8,437	4,792	13,229		11,000	12,000	12,000	Increased on actuals.
		Reformatory Schools	1,857	3,000	963	1,101	2,064		3,300	2,500	2,500	Reduced on actuals.
		Total Office Expenses and Miscellaneous	90,033	22,600	80,846	43,200	1,24,046		87,900	26,000	26,000	
		Total Contingent Charges ...	94,677	37,359	82,826	52,696	1,35,522		1,13,482	51,471	51,471	
		Total Superintendence	50,032	50,264	25,090	27,588	52,678		50,826	50,826	50,826	
		,, Presidency Jail	78,949	87,240	39,809	41,928	81,737		99,451	93,579	93,579	
		,, Central Jails	3,37,715	3,73,164	1,97,097	1,84,455	3,81,552		4,01,768	3,88,354	3,88,354	
		,, District ,, ...	3,98,661	4,39,164	2,17,762	1,98,498	4,16,260		4,40,141	4,19,989	4,19,989	
		,, Lock-ups	1,04,361	1,08,040	57,489	52,767	1,10,256		1,13,548	1,12,645	1,12,645	
		,, Reformatory Schools ...	27,104	32,128	14,864	13,745	28,609		33,436	28,607	28,607	
		Total Jails ...	9,96,822	10,90,000	5,52,111	5,18,981	10,71,092		11,39,170	10,94,000	10,94,000	

191

GRANT 19B.—LAW AND JUSTICE—JAILS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Inspector-General of Jails.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
JAIL MANUFACTURES.										
Salaries.										
Superintendent of Jail Manufactures (750)	9,661	9,000	4,823	4,500	9,323		9,000	9,000	9,000	
Clerical, Mechanical, &c., Establishment.										
Manager of Jail Depôt at Calcutta (150—200)	2,187	2,280	1,094	1,140	2,234		2,400	2,400	2,400	Increase due to increment.
Pay of Artizans, &c., Presidency Jail		108					108	108	108	
Pay of Artizans, &c., Central Jails		26,469					26,564	26,564	26,564	Ditto ditto.
Pay of Artizans, &c., District Jails	34,942	1,680	17,599	14,400	31,999		1,800	1,800	1,800	Increase due to extra allowance to warders sanctioned in Bengal Government No. $\frac{E}{1}$4, dated 29th September 1888.
Trade Instructors of the Reformatory Schools		1,936					1,884	1,884	1,884	
Total Clerical, &c., Establishment	37,129	32,473	18,693	15,540	34,233		32,756	32,756	32,756	The actuals of 1887-88 include the pay of the Deputy Superintendent of the Bhagulpore Central Jail (*vide* remarks on page 7.)
Warder Establishment.										
NUMBERS. 1888-89. 1889-90.										
1 1 Second class Head Warder of the Reformatory Schools	.....	.....	.....	.....	.....		180	180	180	Sanctioned under Bengal Government No. F $\frac{E}{51}$4, dated December 1888.
3 Extra warders ...	.....	.....	.....	.....	.....		300	300	300	
Menial and other Establishment.										
4 4 Servants of the Jail Depôt at Calcutta	312	378	158	190	348		384	384	384	Increase due to increment
Allowances.										
Travelling expenses of the Superintendent, Jail Depôt at Calcutta	1,500	1,440	970	665	1,635		1,500	1,500	1,500	
Supplies and Services.										
Purchase of raw materials—										
Presidency Jail										
Central Jails										
District ,, ...										
Lock-ups	4,45,708	5,50,300	2,19,282	3,83,328	6,02,610		5,80,000	5,35,000	5,35,000	The actuals on this account since 1883-84 are as follows :—
Reformatory Schools							16,740	15,000	15,000	
Total Purchase of Raw Materials	4,45,708	5,50,300	2,19,282	3,83,328	6,02,610		5,96,740	5,50,000	5,50,000	1883-84 ... Rs. 5,25,000; 1884-85 ... 5,05,000; 1885-86 ... 4,82,000; 1886-87 ... 5,02,000; 1887-88 ... 4,46,000. Includes purchases of Reformatory School, and they do not justify the retention of a higher figure than that adopted.
Cost of machinery and tools and plant—										
Central Jails	23,865	10,000	56	9,108	9,164		20,000	20,000	20,000	
District ,, ...		2,000								
Total Cost of Machinery, &c. ...	23,865	12,000	56	9,108	9,164		20,000	20,000	20,000	
Petty Construction and Repairs.										
Presidency Jail		200					.....	.....	.....	
Central Jails		4,700					5,000	5,000	5,000	
District ,, ...		2,400					2,000	2,000	2,000	
Lock-ups	1,284	1,000	488	898	1,386		1,000	1,000	1,000	The Inspector-General's estimate has been retained.
Reformatory Schools		300					800	800	800	Required for the extension of the tannery of the Hazaribagh Reformatory.
Total Petty Construction and Repairs	1,284	8,600	488	898	1,386		8,800	8,800	8,800	
Freight charges	7,375	1,000	3,248	3,451	6,699		7,000	7,000	7,000	Increased on actuals.
Total Supplies and Services ...	4,78,232	5,71,900	2,23,074	3,96,785	6,19,859		6,26,540	5,85,800	5,85,800	

GRANT 19B—LAW AND JUSTICE—JAILS—*concluded.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Inspector-General of Jails.	Revised by Accountant-General.		
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CONTINGENT CHARGES.										
Miscellaneous.										
Presidency Jail										
Central Jails										
District "	441	3,000	300	1,332	3,122		3,720	3,000	3,000	
Lock-ups										
Reformatory Schools										
Jail Depôt at Calcutta	1,731	1,200	1,490	.....	.....		1,200	1,200	1,200	
Total Miscellaneous ...	2,172	4,200	1,790	1,332	3,122		4,920	4,200	4,200	
Compensation for lands of Jail Gardens	.....	.....	.....	.....	.....		.....	.....	.....	
Total Contingent Charges ...	2,172	4,200	1,790	1,332	3,122		4,920	4,200	4,200	
Refunds	51	609	.....	332	332		.....	880	880	
Total Jail Manufactures ...	5,29,057	6,20,000	2,49,508	4,19,344	6,68,852		6,75,580	6,35,000	6,35,000	

C. E. G.—Reg. No. 1780C—98—22-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 21ST JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1386Bt., dated the 13th December 1888, submitting the estimates of receipts and expenditure of the Jail Department in Bengal for the year 1889-90.

RECEIPTS.

The Inspector-General of Jails has estimated the total receipts for 1889-90 at Rs. 7,25,500, against Rs. 7,10,333, the actuals of 1887-88. The Accountant-General has raised the estimate to Rs. 7,45,000, which is the sanctioned estimate for the current year. In view of the increase in the receipts during the first six months of the current year (Rs. 3,19,465) as compared with those obtained in the corresponding period of last year (Rs. 2,05,618), the Accountant-General's estimate is accepted.

EXPENDITURE.

2. The total expenditure for 1889-90 has been estimated by the Inspector-General of Jails at Rs. 18,14,750, and by the Accountant-General, Bengal, at Rs. 17,29,000. The following table compares the two estimates with the sanctioned grants for the current year and the actuals of 1887-88 :—

	Actuals, 1887-88.	Sanctioned grant, 1888-89.	Inspector-General's estimate, 1889-90.	Accountant-General's estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
Superintendence	50,032	50,264	50,826	50,826
Presidency Jail	78,949	87,240	99,451	93,579
Central Jails	3,37,715	3,73,164	4,01,768	3,88,354
District do.	3,98,661	4,39,164	4,40,141	4,19,989
Lock-ups	1,04,361	1,08,040	1,13,548	1,12,645
Reformatory Schools	27,104	32,128	33,436	28,607
Total Jails ...	9,96,822	10,90,000	11,39,170	10,94,000
Jail manufactures	5,29,006	6,19,391	6,75,580	6,34,120
Refunds	51	609	.....	880
GRAND TOTAL ...	15,25,879	17,10,000	18,14,750	17,29,000

3. The estimate under "Superintendence" provides for two additional clerks on the permanent establishment of the Inspector-General. This proposal is now under the consideration of Government, and pending the issue of orders the estimate under this head will stand.

4. The Inspector-General's estimate on account of rations for the inmates of the several jails, lock-ups, and reformatory schools is Rs. 3,44,500, against Rs. 2,57,366, the actuals of 1887-88, and Rs. 2,90,845, those of the twelve months ending the 30th September 1888. The increased provision for next year has been made in anticipation of the continuance of the high prices of food-grains in consequence of which the actuals for the first six months of the current year rose to Rs. 1,42,131 against Rs. 1,08,652, the amount expended in the corresponding period of last year. It may be hoped, however, that the prices of food-grains next year will not be abnormally high, and the Accountant-General's estimate of Rs. 3,11,000, which is based on the actuals of 1885-86 and 1886-87, will therefore be accepted.

5. The Accountant-General's estimates under the other heads and sub-heads are also accepted, and the total grant for next year is fixed at Rs. 17,29,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Jails, the Accountant-General, Bengal, and the Political (Jails) Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1E}{18}$ 2-4.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The *January* 1889.

C. E. G.—Reg. No. 1781C—93—21-1-89.

POLICE BUDGET ESTIMATE, 1889-90.

No. 1422Bt., dated Calcutta, the 4th January 1889.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

XVI.—Police.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Inspector-General of Police.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Abstract of Receipts.												
Provincial.												
Police supplied to Public Departments, private companies and persons	11,053	14,000	4,805	7,280	12,085	.....	.....	.....	14,000	12,000	12,000	
Police supplied to Railways ...	.....	.....	.....	424	424	.....	.....	.....	.....	1,000	1,000	
Ditto to Municipal Cantonment and Town Funds	.....	.....	.....	2,113	2,113	.....	.....	.....	.....	4,000	12,000	
Recoveries on account of village police	1,17,328	1,22,000	63,206	76,039	1,39,245	.....	.....	.....	1,45,849	1,40,000	1,40,000	
Cash receipts under Indian Arms Act	.....	.....	.....	50	50	.....	.....	.....	6,000	6,000	6,000	Estimated receipts of the Presidency Police.
Fees, fines and forfeitures ...	84,367	1,02,000	29,343	31,323	60,666	.....	.....	.....	1,07,596	1,07,000	1,07,000	The increase in receipts is chiefly caused by the inclusion here of receipts on account of the Presidency and Suburban Police. Hitherto the charges calculated for Calcutta at ⅞ and for Suburban Police at ⅞ on the net expenditure appeared on the debit side of this budget, the receipts being deducted from the gross charges. In accordance with what appears to be the intention of Bengal Government No. 4935J, dated 24th November 1888, the entire receipts and entire charges are now for the first time brought into the budget, and the details are given in the Commissioner of Police's statement annexed.
Superannuation receipts ...	3,164	3,000	1,602	1,546	3,150	.....	.....	.....	8,000	8,000	8,000	
Miscellaneous	97,436	89,000	58,690	36,668	95,358	.....	.....	.....	1,11,278	1,20,000	1,20,000	
Total Provincial ...	3,13,348	3,30,000	1,57,646	1,55,445	3,13,091	68,000	.....	3,30,000	3,92,723	3,98,000	4,06,000	

XVII.—Police—(*Details*).

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Police.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.										
Police supplied to Public Departments, private companies and persons	11,053	14,00	4,805	7,280	12,085		14,000	12,000	12,000	Based on actuals. A like provision has been made on the charge side.
Police supplied to Railways ...	.....	.....	.....	424	424		.....	1,000	1,000	Based on actuals. The receipts appear for the first time in the accounts, and the charges are merged in those for the District Executive Force.
Ditto to Municipal Cantonment and Town Funds ...	.....	.....	.....	2,113	2,113		.....	4,000	12,000	
Recoveries on account of village police	1,17,328	1,22,000	63,206	76,039	1,39,245		1,45,849	1,40,000	1,40,000	Based on actuals. The receipts are placed at a lower figure than the corresponding item on the charge side, as the charges for pay of chowkidars in Midnapore have no corresponding receipts, the chowkidars being employed on khas mehal estates.
Cash receipts under Indian Arms Act	.....	.....	.....	50	50		6,000	6,000	6,000	
Fees, fines and forfeitures.										
Sale proceeds of unclaimed stray cattle	7,197	41,000	5,214	1,041	6,255		8,869	8,000	8,000	Based on actuals.
Rent of pounds farmed out ...	52,852	36,000	11,108	13,581	24,689		22,827	23,000	23,000	Based on actuals. Of this sum Rs. 8,000, represents receipts from pounds in the Presidency.
Fees on stray cattle										
Steam-boiler inspection fees ...	22,245	22,000	11,963	14,714	26,677		31,300	31,000	31,000	Estimate of President, Boiler Commission, thus:— Inspecting Steam-boilers in Calcutta and Suburbs ... ... 24,000; Inspecting steam-boilers in Raniganj ... ... 4,000; Inspecting steam-boilers in Giridih and Gobindpore ... 1,300; Fees for travelling charges ... 2,000; Total ... 31,300
Other miscellaneous fees and fines	2,073	3,000	1,058	1,987	3,045		44,600	45,000	45,000	Rupees 42,000 of this sum represents estimate for receipts of Presidency Police and Suburban Police.
Total Fees, Fines and Forfeitures...	84,367	1,02,000	29,343	31,323	60,666		1,07,596	1,07,000	1,07,000	
Superannuation receipts.										
Cash realisation from Railway Police	2,913	3,000	1,470	1,414	2,884		3,000	3,000	3,000	
District Executive Force	.....									
Pension contribution recovered from private individuals	251		132	134	266		5,000	5,000	5,000	Receipts of the Presidency Police.
Presidency Police	.....									
Total Superannuation Receipts ...	3,164	3,000	1,602	1,548	3,150		8,000	8,000	8,000	
Miscellaneous.										
Police clothing from District Executive Force and for supplies	61,196	58,000	42,448	20,270	62,718		58,000	63,000	63,000	Increased on actuals.
Police clothing from Frontier Police and for supplies	19,906	1,000	11,309	8,267	19,576		19,681	21,000	21,000	Based on actuals.
Miscellaneous	16,334	30,000	4,933	8,131	13,064		33,597	36,000	36,000	Receipts of the Presidency Police, Rs. 20,000, included here.
Total Miscellaneous ...	97,436	89,000	58,690	36,668	95,358		1,11,278	1,20,000	1,20,000	
Total Receipts, Provincial ...	3,13,348	3,30,000	1,57,646	1,55,445	3,13,091		3,92,723	3,98,000	4,06,000	

Grant 20—Police.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Police.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Railway Police	29,481	65,000	16,528	17,853	34,381	.....	35,000	35,000	28,328	30,000	30,000	
Provincial.												
Presidency Police	3,16,986	3,22,000	93,977	2,35,585	3,29,562	.....	.....	.....	7,50,277	7,47,600	7,47,600	
Superintendence	1,16,627	1,16,000	60,882	60,095	1,20,977	.....	.....	.....	1,11,106	1,13,000	1,13,000	
District Executive Force ...	38,45,789	38,80,000	20,20,179	18,90,612	39,10,791	.....	.....	.....	39,09,523	38,82,000	38,84,000	
Village Police	1,40,414	1,42,000	70,650	78,724	1,49,374	.....	.....	.....	1,58,685	1,54,000	1,54,000	
Special Police	2,01,657	1,83,000	1,19,572	72,337	1,91,909	.....	.....	.....	2,12,747	1,94,000	1,90,790	
Railway Police	68,422	43,000	33,726	32,087	65,813	.....	.....	.....	84,915	81,000	81,000	
Cattle-pounds	6,828	5,000	1,733	2,262	3,995	.....	.....	.....	5,693	5,400	5,400	
Steam-boiler Inspection Establishment	13,074	17,000	6,617	9,006	15,623	.....	.....	.....	18,260	17,000	17,000	
Refunds	79,842	4,000	65,211	3,004	68,215	.....	.....	.....	.....	6,000	6,000	
Deduct—Transferred to 28—Civil Furlough, &c.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total Provincial ...	47,89,639	47,12,000	24,72,547	23,83,712	48,56,259	4,88,000	.....	47,90,000	52,47,536	52,00,000	51,98,790	
Add for rounding	.....	.....	.....	.....	.....	.....	.....	.....	3,670	.....	210	
											51,99,000	
Grand Total ...	48,19,120	47,77,000	24,89,075	24,01,565	48,90,640	4,88,000	35,000	48,25,000	52,51,206	52,30,000	52,29,000	
						4,53,000			3,670			
									52,79,534			

GRANT 20—POLICE.

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actual of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RAILWAY POLICE.										
		RAILWAY POLICE—IMPERIAL.										
		East Indian Railway Police.										
		Salaries.										
1	1	Assistant Inspector-General (Rs. 700) ...	.....	8,400	.....	.....	.....		8,400	8,400	8,400	
		Police Force.										
5	5	Inspectors	.....	15,600	.....	.....	.....		15,600	15,600	15,600	
8	8	Sub-Inspectors ...	.....									
6	6	European Sergeants	.....	5,760	.....	.....	.....		5,760	5,760	5,760	
44	44	Head-constables ...	.....	26,176	.....	.....	.....		26,176	26,176	26,176	
185	185	Constables	.....									
		Total Police Force ...	.....	47,536	.....	.....	.....		47,536	47,536	47,536	
		Establishment.										
		Clerks	.....	3,661	.....	.....	.....		3,721	3,721	3,721	Increase due to annual increment.
		Servants	.....									
		Total Establishment	.....	3,661	.....	.....	.....		3,721	3,721	3,721	
		Allowances.										
		Travelling allowance	.....	2,433	.....	.....	.....		.....	2,433	2,433	Provision for this charge made by Inspector-General under Miscellaneous.
		Batta allowance	.....									
		Total Allowances ...	.....	2,433	.....	.....	.....		.....	2,433	2,433	
		Supplies and Services.										
		Clothing	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Rents, rates and taxes		8,886	.....	.....	.....		8,886	8,886	8,886	
		Office expenses and miscellaneous		9,084	.....	.....	.....		9,084	6,024	6,024	The Inspector-General's estimate includes "Travelling Allowances."
		Total Contingencies ...		17,970	.....	.....	.....		17,970	14,910	14,910	
				80,000	.....	.....	.....		77,627	77,000	77,000	
		Deduct—Seven-tenths payable by the East Indian Railway ...		56,000	.....	.....	.....		54,339	54,000	54,000	
		Three-tenths payable by Government		24,000	.....	.....	.....		23,288	23,000	23,000	
		Total East Indian Railway Police	27,286	24,000	13,508	14,933	28,441		23,288	23,000	23,000	
		Eastern Bengal Railway—*Vide* Provincial Railways		41,000	.....	.....	.....		.....	.....	.....	
		Central Bengal Railway—Government contribution ...	2,195	.....	1,431	1,134	2,565		.....	2,500	2,500	Based on actuals, as the estimated charges cannot be separated from the Eastern Bengal Railway Police. A like amount has been deducted from the Eastern Bengal Railway Police.
		Additional Police Establishment.										
		1 Personal Assistant to Inspector-General (600)	.....	.....	.....	.....	.....		3,600	3,600	3,600	Moiety pay estimated for here, *vide* Government of India No. 3213, dated 15th June 1888. The other half estimated for under Provincial.
		3 Clerks on less than Rs. 200 ...	.....	.....	.....	.....	.....		1,440	1,440	1,440	
		Deduct—Probable Savings ...	.....	.....	.....	.....	.....		5,040	5,040	5,040	
									.....	540	540	
										4,500	4,500	
		Total Railway Police—Imperial	29,481	65,000	14,939	16,067	31,006		28,328	30,000	30,000	
		Provincial.										
		PRESIDENCY POLICE.										
		MUNICIPAL POLICE.										
		Calcutta Police	1,00,978	1,02,720	34	1,13,788	1,13,822		4,83,527	4,83,000	4,83,000	The entire charge has been estimated for with reference to Government of Bengal, Judicial Department, No. 4935J, dated 24th November 1888, to the address of the Commissioner of Police (see statement attached).
		Suburban Police	1,11,631	1,13,735	34,808	75,823	1,10,631		1,62,216	1,62,000	1,62,000	
		Government contribution to Howrah Police	32,261	34,268	16,982	15,517	32,499		34,770	34,000	34,000	Reduced for rounding the estimate.
		Total Municipal Police ...	2,44,870	2,50,723	51,824	2,05,128	2,56,952		6,80,513	6,79,000	6,79,000	

1950

GRANT 20.—POLICE—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		RIVER, HARBOUR OR MARINE POLICE.										
		RIVER POLICE.										
		Government contribution one-fourth of total cost	10,723	9,836	10,723	.....	10,723		10,164	10,000	10,000	Reduced for rounding the estimate.
		SALT POLICE.										
		Baliaghata, Kidderpur and Chitpur Salt Pass Stations.										
		Police Force.										
4	4	Sub-Inspectors ...	1,273	1,440	763	720	1,483		1,440	1,440	1,440	
2	2	Corporals	352	384	192	206	398		384	384	384	
17	17	Constables	1,580	1,764	904	948	1,852		1,764	1,764	1,764	
				3,588						3,588	3,588	
		Deduct—Probable savings		88						88	88	
		Total Police Force	3,205	3,500	1,859	1,874	3,733		3,588	3,500	3,500	
									120	120	120	
		Establishment.										
2	2	Manjees	100	120	60	60	120					
2	2	Dandies	80	96	48	48	96		96	96	96	
		Total Establishment...	180	216	108	108	216		216	216	216	
		Supplies and Services.										
		Clothing (men)	28	160	.....	95	95		160	160	160	
		Petty construction and repairs ...	.....	124	.....	.....	.....		124	124	124	
		Boat hire	50	60	30	30	60		60	60	60	
		Total Supplies and Services ...	78	344	30	125	155		344	344	344	
		Contingencies.										
		Rents, rates and taxes	179	72	32	28	60		72	72	72	The actuals of 1887-88 include arrear payments.
		Office expenses and miscellaneous	85	68	50	114	164		68	68	68	
		Total Contingencies ...	264	140	82	142	224		140	140	140	
		Total Salt Police ...	3,727	4,200	2,079	2,249	4,328		4,288	4,200	4,200	
		POLICE DEAD HOUSE.										
		Establishment.										
1	1	Dissector	120	120		59			120	120	120	
3	3	Servants	180	180		86			180	180	180	
		Total Establishment	300	300	172	145	392		300	300	300	
		Contingencies.										
		Office expenses and miscellaneous ...	74	100		72			100	100	100	
		Total Police Dead House	374	400	172	220	392		400	400	[illegible]	

GRANT 20.—POLICE—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Expenditure—contd.										
		GUARDS FOR PUBLIC BUILDINGS, &c.										
		POLICE ESTABLISHMENT TO PERFORM THE DUTIES OF MILITARY GUARDS.										
		Police Force.										
5	5	Inspectors	9,354	9,545	.....	.....	.....		14,400	9,600	9,600	
4	4	European Sergeants...	704	4,800	.....	.....	.....			4,800	4,800	
10	10	Sergeants	2,123	2,560	.....	.....	.....		2,560	2,560	2,560	
35	34	Corporals	3,648	3,584	.....	.....	.....		3,416	3,416	3,416	
305	284	Constables	34,615	28,660	.....	.....	.....		26,356	26,356	26,356	
				49,149						46,732	46,732	
		Deduct—Probable savings ...	.....	448						596	596	
		Total Police Force ...	50,444	48,701	25,460	23,513	48,973		46,732	46,136	46,136	
		Establishment.										
4	4	Servants	220	264	120	224	344		264	264	264	
		Allowance.										
		Travelling allowance	732	300	546	.....	546		300	300	300	
		Supplies and Services.										
		Clothing and accoutrements ...	701	3,000	49	2,499	2,548		2,840	2,600	2,600	Reduced on actuals and for rounding the estimate.
		Escort charges	2,158	1,600	1,483	525	2,008		1,600	1,600	1,600	
		Rewards	.....	300	.....	.....	.....		300	50	50	
		Good conduct money	23	360	.....	.....	.....		360	50	50	
		Total Supplies and Services ...	2,882	5,260	1,532	3,024	4,556		5,200	4,300	4,300	
		Contingencies.										
		Rent, rates and taxes	324	600	279	45	324		600	600	600	
		Office expenses and miscellaneous	326	500	142	176	318		500	400	400	
		Total Contingencies ...	650	1,100	421	221	642		1,100	1,000	1,000	
		Total Guards for Public Buildings	54,928	55,625	28,079	26,982	55,061		53,496	52,000	52,000	
		CALCUTTA LOCK-UP GUARDS.										
		Police Force.										
1	1	Jemadar	1,320	240	600	480	1,080		240	240	240	
1	1	Naib		120					120	120	120	
2	2	Constables. 1st class		216					216	216	216	
6	6	Do. 2nd class		576					576	576	576	
		Total ...	1,320	1,152	600	480	1,080		1,152	1,152	1,152	

No. of men.	Cost.	
	Rs.	
8	804	Stamp Office.
18	1,884	Custom House.
7	708	Ordnance Department.
15	1,524	Executive Commissariat Department.
77	10,116	Mint.
22	2,340	Clothing Agency.
37	7,524	Kidderpore Dockyard.
21	2,316	Cossipore Gun Factory.
20	4,476	Government House.
...	.....	Ditto additional guards for four months.
45	1,684	The stay of His Excellency the Viceroy.
7	708	Telegraph Department.
4	396	Mathematical Instrument Department.
14	1,500	Paper Currency Office.
3	3,600	High Court.
24	4,308	Fort William.
4	480	Special Guards.
1	1,200	Sailors' Home.
10	1,164	Belvedere.
337	46,732	

GRANT 20.—POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Expenditure.—continued.										
GUARDS FOR PUBLIC BUILDINGS, &c.—*contd.*										
CALCUTTA LOCK-UP GUARDS.—*contd.*										
Allowance.										
Travelling allowance	.....	.....	.....	224	224		...	300	[illegible]	
Supplies and Services.										
Clothing	128	64	128	.....	128		64	100	100	
Escort charges	424	.....	169	132	301		.....	300	300	
Petty repairs	54	.....	18	1	19		.....	.....	...	
Total ...	606	64	315	131	448		64	400	400	
Contingencies.										
Miscellaneous	439	.....	185	169	354		.....	148	148	
Total Lock-up ...	2,364	1,216	1,100	1,006	2,106		1,416	2,000	2,000	
Total Presidency Police ...	3,16,986	3,22,000	93,977	2,35,585	3,29,562		7,50,277	7,47,600	7,47,600	
SUPERINTENDENCE.										
NUMBERS. 1888-89. / 1889-90.										
Salaries.										
1 / 1 Inspector-General (2,500)	64,670	28,800	34,050	14,914	67,026		28,800	28,800	28,800	
2 / 2 Deputy Inspectors General (1,500) ...		36,000		18,062			36,000	36,000	36,000	
1 / 1 Personal Assistant to Inspector-General (600)	6,773	7,200	3,803	4,539	8,342		.....	3,600	3,600	Moiety pay provided for here, *vide* Government of India No. 3213, dated 15th June 1888. The other half estimated for under "Imperial."
Deduct—Probable savings ...								68,400 / 400	68,400 / 400	
Total Salaries ...	71,443	72,000	37,853	37,515	75,368		64,800	68,000	68,000	
Establishment.										
2 / 2 Clerks on Rs. 200 and over	33,303	33,396	16,778	17,106	33,884		35,702	34,262	34,262	The increase is due to provision made here for the moiety pay of 3 clerks of the Special Branch, *vide* Government of India No. 3213, dated 15th June 1888. The other half estimated for under "Imperial."
35 / 38 Clerks on less than Rs. 200										
4 / 4 Servants	368		185	178	363					
Temporary establishment	494	450	150	780	930		450	450	450	
Deduct—Probable savings ...		33,846 / 846					36,152 / 846	34,712 / 712	34,712 / 712	
Total Establishment ...	34,165	33,000	17,113	18,064	35,177		35,306	34,000	34,000	
Allowances.										
Travelling expenses and allowances	7,255	6,500	4,022	2,178	6,200		6,500	6,500	6,500	
Contingencies.										
Cost of photographs	75	.....	75	134	209		4,500	4,500	4,500	The contract contingent grant ending with 1887-88 has been reproduced *pro formâ.*
Office rent	.....	4,500	815	591	1,406					
Postage charges	1,563		1,004	1,613	2,617					
Office expenses and miscellaneous	2,126									
Total Contingencies ...	3,764	4,500	1,894	2,338	4,232		4,500	4,500	4,500	
TOTAL SUPERINTENDENCE ...	1,16,627	1,16,000	60,882	60,095	1,20,977		1,11,106	1,13,000	1,13,000	

GRANT 20,—POLICE—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R	
		DISTRICT EXECUTIVE FORCE.										
		DISTRICT POLICE.										
		Salaries.										
		District Superintendents—										
7	6	1st grade (1,000)	3,72,990	84,000	1,87,003	1,80,530	3,67,533		72,000	72,000	72,000	Decrease in the 1st grade against an increase in the 2nd grade.
6	7	2nd do. (800)		57,600					67,200	67,200	67,200	
9	9	3rd do. (700)		75,600					75,600	75,600	75,600	
11	10	4th do. (600)		79,200					79,200	72,000	72,000	The Inspector-General provides for one Superintendent on Rs. 600 per month for the Special Branch. Provision on this account has been made in moieties between Imperial and Provincial under Government of India No. 3213, dated 15th June 1888.
10	10	5th do. (500)		60,000					60,000	60,000	60,000	
		Local allowance to 24-Pergunnahs and Chittagong Hill Tracts	.....	4,200					4,200	4,200	4,200	
43	42	Total District Superintendents	3,72,990	3,60,600	1,87,003	1,80,530	3,67,533		3,58,200	3,51,000	3,51,000	
		Assistant District Superintendents—										
15	15	1st grade (400) ...	1,14,134	72,000	65,346	66,061	1,31,407		72,000	72,000	72,000	
10	11	2nd do. (300) ...		39,600					39,600	39,600	39,600	Increase due to the transfer of an officer from Assam.
4	4	3rd do. (200) ...		12,000					12,000	12,000	12,000	
		Local allowance to 24-Pergunnahs ...		600					600	600	600	
		Probationary Superintendents at Rs. 200 for months ...	.....	3,000	.....	.....	.....		3,000	3,000	3,000	
29	30	Total Assistant District Superintendents	1,14,134	1,28,000	65,346	66,061	1,31,407		1,27,200	1,27,200	1,27,200	
				4,84,200					4,85,400	4,78,200	4,78,200	
		Deduct—Probable savings		12,200					12,200	5,200	5,200	
		Total Salaries ...	4,87,124	4,72,000	2,52,349	2,46,591	4,98,940		4,73,200	4,73,000	4,73,000	
		Police Force.										
		Inspectors—										
13	13	1st grade (250) ...	2,95,623	30,000	1,46,249	1,51,859	2,98,108		30,000	30,000	30,000	
47	47	2nd do. (200) ...		1,12,800					1,12,800	1,12,800	1,12,800	
47	47	3rd do. (150) ...		84,600					84,600	84,600	84,600	
49	49	4th do. (100) ...		58,800					58,800	58,800	58,800	
		Local allowance at Chandbally		600					600	600	600	
156	156	Total Inspectors ...	2,95,623	2,95,800	1,46,249	1,51,859	2,98,108		2,95,800	2,95,800	2,95,800	
		Sub-Inspectors—										
54	55	1st grade (80) ...	5,45,515	51,840	2,71,536	2,75,885	5,47,421		52,800	52,800	52,800	Increase due to the appointment of one 1st grade Officer in Cuttack, *vide* Government order No. S $\frac{O}{1}$ 24, dated 3rd December 1888.
183	183	2nd do. (70) ...		1,53,720					1,53,720	1,53,720	1,53,720	
220	219	3rd do. (60) ...		1,58,400					1,57,680	1,57,680	1,57,680	Decrease due to reduction in Cuttack, *vide* Government order No. S $\frac{O}{1}$ 24, dated 3rd December 1888.
257	263	4th do. (50) ...		1,54,200					1,57,800	1,57,800	1,57,800	Increase due to the number of appointments being increased by 6, viz. Mymensing 4, Jessore 1, and 24-Pergunnahs 1; *vide* Government order Nos. 3809J, 72R.J., and 493J, dated 27th August, 28th August and 7th February 1888.
183	182	5th do. (30) ...		65,880					65,520	65,520	65,520	Decrease due to the reduction in the number by one in the 24-Pergunnahs, *vide* Government order No 940J, dated 1st December 1887.
897	902	Total Sub-Inspectors	5,45,515	5,84,040	2,71,536	2,75,885	5,47,421		5,87,520	5,87,520	5,87,520	
3	4	European constables, 1 at Rs. 100 and 3 at Rs. 80	1,048	3,120	1,166	1,917	3,083		4,080	4,080	4,080	One European constable increased in 24-Pergunnahs, *vide* Government order No. 668J, dated 23rd April 1888.
32	20	Mounted constables	8,813	9,492	5,047	3,368	8,415		5,932	5,932	5,932	Twelve mounted constables reduced in Hazaribagh, *vide* Government order No. 3809, dated 27th August 1888.

GRANT 20.—POLICE—*continued.*

Numbers. 1888-89.	Numbers. 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	Actuals of 12 months ending 30th September 1888. First six months of 1888-89.	Actuals of 12 months ending 30th September 1888. Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Estimate of 1889-90. Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT EXECUTIVE FORCE—*contd.*										
		DISTRICT POLICE—*contd.*										
		Head-constables—										
152	152	1st grade (25) ...		45,600					45,600	45,600	45,600	
557	558	2nd do. (20) ...		1,29,503					1,29,735	1,29,735	1,29,735	Increase of 2 in Dinajpur and Mymensingh, *vide* Government orders Nos. 5035J and 3809J, dated 5th December 1887 and 27th August 1888, respectively, against a decrease of 1 in Jessore, *vide* Government order No. 72RT, dated 28th August 1888.
709	714	3rd do. (15) ...	3,84,340	1,23,632	1,90,540	1,95,369	3,85,909		1,24,503	1,24,503	1,24,503	Increase of 5, viz. Midnapore 1, 24-Pergunnahs 2, Lohardugga 1, and Dumka Special Reserve 1; *vide* Government orders Nos. 916J, 4940J, 1819J, and 572J, dated 6th March 1888, 1st December 1887, 27th April and 13th February 1888, respectively.
912	917	4th do. (10) ...		1,06,020					1,06,601	1,06,601	1,06,601	Eight increased, viz. Midnapore 2, Mymensingh 1, Shahabad 1, Manbhoom 2, Palamow 1, and Dumka Special Reserve 1; *vide* Government orders Nos. 3985J, 2666J, 5127J, 4036J, 650J, and 572J, dated 6th September and 22nd June 1888, 12th December 1887, 10th September, 16th and 13th February 1888, respectively, against a decrease of 4, viz. Sonthal Pergunnahs 1 and Hazaribagh 3; *vide* Government orders Nos. 572 and 3809J, dated 13th February and 27th August 1888, respectively.
2,330	2,341	Total Head-constables	3,84,340	4,04,755	1,90,540	1,95,369	3,85,909		4,06,439	4,06,439	4,06,439	
		Constables—										
647	672	1st grade (9) ...		67,692					70,308	70,308	70,308	Twenty-five increased, viz. Dinajpur 1, Midnapore 1, Mymensingh 10, Hazaribagh 10, Manbhoom 1, and Dumka Special Reserve 2; *vide* Government orders Nos. 5035J, dated 5th December 1887, 916J, 3809J, 914J, and 572J, dated 6th March, 27th August, and 13th February 1888, respectively.
2,009	2,031	2nd do. (8) ...		1,86,837					1,88,883	1,88,883	1,88,883	Twenty-three increased, viz. Midnapore 2, 24-Pergunnahs 1, Dinajpur 1, Mymensingh 11, Hazaribagh 5, Manbhoom 1, and Dumka Special Reserve 2; *vide* Government orders Nos. 916J, 221J, dated 6th March and 20th January 1888, 5035J, dated 5th December 1887, 2666J, 3809J, 914J, and 572J, dated 22nd June, 27th August, 6th March, and 13th February 1888, against a decrease of 1 in Nuddea; *vide* Government order No. 221J, dated 20th January 1888.
6,235	6,267	3rd do. (7) ...	13,70,140	5,07,373	6,83,446	6,95,718	13,79,164		5,09,977	5,09,977	5,09,977	Fifty-one increased, viz. Midnapore 6, 24-Pergunnahs 5, Mymensingh 22, Hazaribagh 5, Lohardugga 4, Manbhoom 1, and Dumka Special Reserve 8; *vide* Government orders Nos. 916J, dated the 6th March 1888, 4940J, dated 1st December 1887, 221J, dated 20th January, 2666J, dated 22nd June, 3809J, dated 27th August, 1819J, dated 27th April, 914J, dated 6th March, 572J, dated 13th February 1888, respectively, against a decrease of 20, viz. Midnapore 2, Hooghly 4, 24-Pergunnahs 8, Nuddea 1, and Sonthal Pergunnahs 5; *vide* Government orders Nos. 221J, 4259J, 493J, and 572J, dated 20th January, 21st September, 7th February, and 13th February 1888, respectively.
9,778	9,829	4th do. (6) ...		6,82,016					6,85,573	6,85,573	6,85,573	Eighty-seven increased, viz. Midnapore 41, Dinajpur 2, Mymensingh 22, Shahabad 6, Manbhoom 3, Palamow 4, and Dumka Special Reserve 8; *vide* Government orders Nos. 916J, 3985J, dated 6th March and 6th September 1888, 5035J dated 5th December 1887, 2266J, 3809J, dated 22nd June and 27th August 1888, 5127J, dated 12th December 1887, 5057J, 650J, and 572J, dated 1st December, 16th February, and 13th February 1888, respectively, against a decrease of 38, viz. Hooghly 3, Backerganj 3, Sonthal Pergunnahs 20, and Hazaribagh 12, *vide* Government orders Nos. 4259J, dated 21st September 1888, 12750, dated 18th November 1887, 3521J, 572J, and 3809J, dated 23rd August, 13th February, and 27th August 1888 respectively.
	38								1,280	1,280	1,280	Thirty-eight chowkidars at Rs. 5 each per mensem increased, viz. Hooghly 20, and Manbhoom 18; *vide* Government orders Nos. 4259J and 4036J, dated 21st and 10th September 1888 respectively.
18,669	18,837	Total Constables ...	13,70,140	14,43,918	6,83,446	6,95,718	13,79,164		14,56,021	14,56,021	14,56,021	

GRANT 20.—POLICE—*continued.*

Numbers 1887-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.	Explanatory Remarks.
		Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	
		DISTRICT EXECUTIVE FORCE—*contd.*										
		DISTRICT POLICE—*contd.*										
		Chowkidars at Monghyr	156	.....	... ..	.....	.....		.....	.....	—	
		Temporary Force at Darjeeling	.....	713	.....	.....	.....		713	713	713	
		Temporary Force at Sarun	.....	. ...	.....	.....	.....		237	237	237	
				27,41,838					27,56,742	27,56,742	27,56,742	
		Deduct—Probable savings		1,18,838					1,18,838	1,26,742	1,26,742	
		Total Police Force	26,06,535	26,23,000	12,97,984	13,24,116	26,22,100		26,37,904	26,30,000	26,30,000	
		Total Salary and Police Force ...	30,93,659	30,95,000	15,50,333	15,70,707	31,21,040		31,11,104	31,03,000	31,[illegible],000	
		Establishment.										
268	268	Clerks	94,323	1,03,957	47,239	47,731	94,970		1,04,583	1,04,583	1,04,583	Increase due to annual increments.
54	54	Sweepers	12,006	1,518	6,036	6,474	12,510		1,518	1,518	1,518	
197	197	Fixed boat establishment . ..	62,431	65,211	29,820	31,151	60,971		65,201	65,201	65,201	
		Temporary establishment	.....	.....	.....	.....	.....		.....	.....	.....	
				1,70,686					1,71,302	1,71,302	1,71,302	NOTE.—Under head constables, 4th grade, and Constables 3rd and 4th grades, the number has been added one and one and two respectively, as they were inadvertently omitted from the numbers in 1888-89.
		Deduct—Probable savings		2,686					2,686	2,302	2,302	
		Total Establishment	1,68,760	1,68,000	83,095	85,356	1,68,451		1,68,616	1,69,000	1,69,000	
		Hospital Charges.										
		Hospital establishment	10,649	17,310	5,086	5,491	10,577		18,447	18,310	18,310	Increased, *vide* Government orders Nos. 5242J and 611J, dated 16th December 1887 and 15th July 1888.
		Improvement of police hospital ..	... .	2,000	.. ...	.....	.....		1,000	1,000	1,000	
		Medical stores ...	3,554	500	3,509	37	3,546		500	500	500	
		Country medicines ...	1,368	1,190	725	715	1,440		1,190	1,190	1,190	
		Total Hospital Charges	15,571	21,000	9,320	6,243	15,563		21,137	21,000	21,000	
		Allowances.										
		Batta allowance	8,876	15,000	4,727	5,230	9,957		15,000	10,000	12,000	Reduced on actuals.
		Good-conduct money	20,636	20,000	10,523	9,778	20,301		20,000	20,000	20,000	
		Travelling expenses and allowances	90,062	90,000	48,382	45,154	93,536		90,000	90,000	90,000	
		Horse allowance	1,769	.....	1,070	1,329	2,399		.....	.....	....	
		Total Allowances ...	1,22,243	1,25,000	64,702	61,491	1,26,193		1,25,000	1,20,000	1,22,000	
		Supplies and Services.										
		Petty construction and repairs ...	35,371	.....	31,736	7,683	39,419		.....	.....	.....	
		Clothing (for men)	1,38,606	.....	1,21,217	36,001	1,57,218		.....	.....	.....	
		Compensation for land taken for police building	2,155	.....	1,051	517	1,568		.....	.....	.. ..	
		Repairs and stores for steamers and schooners	9,890	.....	7,690	709	9,199		.....	.....	.. ...	
		Cost of escorts (way charges) ..	41,685	.....	23,321	25,719	49,040		.....	.....	...	
		Ordnance stores	18,814	.....	7,758	4,714	12,472		.....	.....	.. ..	
		Purchase of boats	1,022	.....	834	700	1,534		.....	.....	.	
		Do. of accoutrement	5,141	.....	4,635	585	5,220		.....	.....	.....	
		Rewards to informers	6,723	.....	3,505	3,099	6,604		.....	.....	...	
		Reward for marksmanship	267	.....	238	115	353		.....	.....	.....	
		Boats, elephants and mules ...	26,439	.....	16,025	10,562	26,587		.....	.....	. ..	
		Repairs of boats, &c.	2,540	.....	1,108	780	1,888		.....	.....	.	
		Petty repairs	54,412	.....	35,178	17,576	52,754		.....	.....		
		Repairs of arms and accoutrements	978	.....	481	420	901		.....	.....	.....	
		Oil for lighting station-houses ...	18,980		9,481	10,990	20,471		.....	.....	.	
		Cost of photographs	.....		.....	.....	.....		.....	.....	.	
		Other miscellaneous supplies ...	.....		.....	...	.....		.....	.....		
		Total Supplies and Services, &c. ...	3,58,023	4,47,000	2,64,258	1,20,170	3,84,428		4,69,666	4,47,000	4,47,000	The contract contingent grant ending with 1887-88 has been reproduced *pro formâ.*
		Contingencies.										
		Purchase of tents	4,198		4,048	266	4,314					
		Purchase and repair of furniture ...	8,458		5,629	2,591	8,220					
		Purchase of books and publications	1		.....	1	1		.....	10,000	10,000	
		Rents, rates and taxes	7,768	10,000	4,815	8,248	13,063					
		Telegram charges	1,624		821	1,215	2,036					
		Postage charges	39,616		19,411	20,531	39,942					
		Repairs of tents	595		392	38	430					
		Do. of accoutrements	19		19	.....	19					
		Office expenses and miscellaneous	20,722		11,184	12,167	23,321					
		Total Contingencies ..	83,001	4,57,000	46,289	45,057	91,346		.....	.....	—	
		Total Supplies and Services, and Contingencies	4,41,024	4,57,000	3,10,547	4,65,227	4,75,774		4,69,666	4,57,000	4,57,000	
		Total District Police ...	38,41,257	38,66,000	20,17,997	18,89,024	39,07,021		38,95,523	38,79,000	38,72,000	

GRANT 20.—POLICE—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Expenditure—contd.										
		DISTRICT EXECUTIVE FORCE—*contd.*										
		DISTRICT POLICE—*contd.*										
		Other Police.										
		Cost of Police Guards supplied to private individuals and corporate bodies	4,532	14,000	2,182	1,588	3,770		14,000	12,000	12,000	Reduced on actuals. A corresponding provision has been made on the receipt side.
		Total Other Police ...	4,532	14,000	2,182	1,588	3,770		14,000	12,000	12,000	
		Total District Executive Force ...	38,45,789	38,80,000	20,20,179	18,90,612	39,10,791		39,09,523	38,82,000	38,84,000	
		VILLAGE POLICE.										
		Chowkidars	1,27,182	1,34,600	62,145	73,834	1,35,979		1,50,175	1,40,000	1,40,000	Based on actuals. Increase estimated for chiefly in Hazareebagh. A corresponding provision has been made in the receipt side.
		Contingencies	13,232	7,400	8,505	4,890	13,395		8,510	14,000	14,000	
		Total Village Police ...	1,40,414	1,42,000	70,650	78,724	1,49,374		1,58,685	1,54,000	1,54,000	
		SPECIAL POLICE.										
		FRONTIER POLICE, CHITTAGONG.										
		Police Force.										
7	7	Subadar-Major and Subadars	18,636	8,040	9,909	9,009	18,918		8,040	8,040	8,040	
6	6	Jamadars		3,600					3,600	3,600	3,600	
	1	Sub-Inspector ...		.....					600	600	600	Increase sanctioned for Sungoo Sub-division, *vide* Bengal Government No. 58, dated 5th January 1888.
38	38	Havildars		7,779					7,779	7,779	7,779	
596	596	Naiks, Buglers, and Privates	66,761	69,576	32,451	33,135	65,586		69,576	69,576	69,576	
		Establishment of Scouts		570					570	570	570	
		Addition allowance to Havildars ...		360					360	360	360	
		Total Police Force ...	85,397	89,925	42,360	42,144	84,504		90,525	90,525	90,525	
		Establishment.										
3	3	Clerks	1,691	1,776	818	923	1,741		1,800	1,800	1,800	Increase due to annual increment.
6	6	Bhistee establishment	734	648	402	327	729		648	648	648	
1	1	Sweeper		48					48	48	48	
6	6	Commissariat establishment	1,691	1,860	857	846	1,703		1,860	1,860	1,860	
37	37	Dak establishment	2,922	4,320	1,460	1,461	2,921		3,096	3,096	3,096	*Vide* Bengal Government No. 2586P, dated 9th August 1888.
15	15	Land Transport establishment ...	15,070	1,872	8,631	6,740	15,371		2,352	2,352	2,352	*Vide* Bengal Government No. 3586P, dated 19th November 1887.
200	200	Cooly corps		19,200					19,200	19,200	19,200	*Vide* Bengal Government No. 2678, dated 19th November 1887.
7	7	Fixed Boat establishment	885	900	450	445	895		900	900	900	
		Total Establishment	.....	30,624	.....	.....	.....		29,904	29,904	29,904	
		Deduct—Probable savings		1,20,549						1,20,429	1,20,429	
				20,549						12,429	12,429	
		Total Police Force and Establishment	22,993	1,00,000	12,618	10,742	23,360		1,20,429	1,08,000	1,08,000	
		Hospital Charges.										
		Hospital establishment	1,038	.....	539	480	1,019		.....	.....	.....	
		Medical stores ...	10	200	10	.....	10		200	200	200	
		Country medicines ...	90	.....	34	40	74		146	146	146	
		Medical comforts ...	.....	.....	.....	.....	.....		300	654	654	
		Total Hospital Charges	1,138	200	583	520	1,103		646	1,000	1,000	
		Allowances.										
		Good conduct allowances	658	660	342	314	656		660	660	660	
		Travelling allowances and expenses	94	1,400	.....	.....	.....		3,650	340	340	A nominal provision retained with reference to actuals.
		Total Allowances ...	752	1,800	342	314	656		4,310	1,000	1,000	

GRANT 20.—POLICE—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		DISTRICT EXECUTIVE FORCE.—*contd.*										
		FRONTIER POLICE CHITTAGONG—*contd.*										
		Supplies and Services										
		Cost of boats	.....		.....	.....	.....		1,285			
		Purchase of elephants	.....		.....	.....	.....		6,000			
		Clothing	10,341		10,141	305	10,416		4,514			
		Purchase of warm coats ...	.....		.....	.....	.....		4,975			
		Cost of supplying, conveying, loss, &c., of provisions	56,378		34,586	10,390	44,976		45,184			
		Cost of photographs	15		15	.....	15		.....			
		Cost of escorts (way charges) ...	71		50	73	123		111			
		Ordnance stores	1,205		17	3,279	3,296		1,500			
		Petty construction and repairs ...	6,080		5,837	351	6,188		7,171			
		Mules, elephants, &c.	1,070		885	253	1,138		2,276			
		Purchase of accoutrements ...	483		483	.....	483		1,582			
		Repairs of arms, &c., accoutrements	176		91	.....	91		262			
		Transport of coolies	.....		.....	.....	.....		3,334			
		Rewards to informers	.....		.....	.....	.....		47			
		Working allowance	2,219		1,565	916	2,481		2,535			
		Repairs of boats	.....	80,790	.....	.....	.....		88	80,790	80,790	The sanctioned grant for 1888-89 has been reproduced *pro formâ*.
		Compensation for lands taken up for police purposes	.....		.....	.....	.....		.....			
		Oil for lighting station-houses ...	211		199	147	346		234			
		Other miscellaneous supplies, &c.	.....		.....	.....	.....		1,495			
		Total Supplies and Services ...	.....		.....	.....	.....		82,390			
		Contingencies.										
		Purchase and repair of tents ...	465		16	.....	16		46			
		Repairs of accoutrements	2 0		220	133	353		.....			
		Purchase and repair of furniture	232		82	75	157		308			
		Rents, rates and taxes	.....		.....	.....	.....		.....			
		Telegram charges	23		9	4	13		50			
		Postage charges	269		144	91	235		246			
		Office expenses and miscellaneous	7,395		5,919	2,584	8,503		4,122			
									4,772			
		Total Supplies and Services and Contingencies	87,353	80,790	60,259	18,601	78,860		87,362			
		Total Chittagong Frontier Police ...	1,97,634	1,82,790	1,16,162	72,321	1,88,483		2,12,747	.....	.....	
		Assam Frontier Police.										
		Travelling, &c., allowance ...	4,024	210	3,410	16	3,426		.....	3,210	.....	Provision made with reference to actuals.
		Total Special Police	2,01,657	1,83,000	1,19,572	72,337	1,91,909		2,12,747	1,94,000	1,90,790	
		RAILWAY POLICE.										
		EASTERN BENGAL RAILWAY AND BRANCHES, INCLUDING CALCUTTA AND SOUTH-EASTERN RAILWAY.										
		Eastern System.										
		Eastern Bengal, Calcutta, and South-Eastern and Central Bengal Railways :—										
		Salaries.										
		47 per cent. of pay of Assistant Inspector-General and office establishment	9,510	7,000	2,591	2,223	4,814		6,707	6,707	6,707	The Inspector-General explains the decrease due to the introduction of police on the Assam-Behar State Railway under Government No. 436J, dated 6th February 1888.
		Police Force.										
3	3	Inspectors	5,604	5,400	2,664	3,032	5,696		5,400	5,400	5,400	
8	8	Sub-Inspectors ...	3,583	5,900	1,456	1,701	3,157		5,880	5,880	5,880	
31	27	Head-constables ...	4,714	6,206	2,350	2,261	4,611		6,062	6,062	6,062	Decrease, *vide* Government order No. 1472J, dated 12th April 1888.
128	128	Constables	10,526	11,800	5,139	5,239	10,378		12,009	12,009	12,009	
1	1	European constable	.....	1,200	.....	100	100		1,200	1,200	1,200	
		Total Police Force ...	24,427	30,500	11,609	12,333	23,942		30,551	30,551	30,551	
		Allowances.										
		Good-conduct allowances	13	500	13	.....	13		642	642	642	*Vide* Government order No. 436J, dated 6th February 1888.
		Travelling allowances	1,289		564	260	824					
		Total Allowances ..	1,302	500	577	260	837		642	642	642	

GRANT 20.—POLICE—*continued.*

Heads and Items.	Actuals, 1887-88	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*continud.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RAILWAY POLICE—*continued.*										
EASTERN BENGAL RAILWAY AND BRANCHES, INCLUDING CALCUTTA AND SOUTH-EASTERN RAILWAY—*continued.*										
Supplies and Services.										
Clothing and great-coats	2,488	1,500	2,471	917	3,388		1,510	1,500	1,500	*Vide* Government order No. 1472J, dated 12th April 1888.
Rewards to informers	5	.....	5	.....	5		.....	.....	.....	
	2,493	1,500	2,476	917	3,393		.....	.....	.....	
Contingencies.										
Miscellaneous	1,597	1,500	1,157	625	1,782		1,608	1,608	1,600	*Vide* Government orders Nos. 436J, and 1472J, dated 6th February and 12th April 1888.
Deduct charges on account of Central Bengal Railway provided under Imperial	.....	.....	.....	.....	.....		.....	41,000 —2,500	41,000 —2,500	
Total Eastern System ...	39,329	41,000	18,410	16,358	34,768		41,018	38,500	38,500	
NORTHERN BENGAL STATE RAILWAY POLICE.										
Salaries.										
per cent. of pay of Assistant Inspector-General and office establishment	2,752	5,566	2,752	2,705	5,457		5,280	5,280	5,280	The Inspector-General explains that the decrease is due to the introduction of Police in the Assam-Behar State Railway, *vide* Government order No. 436J, dated 6th February 1888.
Numbers. 1888-89. 1889-90. *Police Force.*										
1 1 Inspector	323	4,680	123	457	580		4,680	4,680	4,680	
3 3 Sub-Inspectors ...	1,769		653	1,250	1,903					
49 47 Head-constables ...	1,680	5,401	849	891	1,740		5,413	5,413	5,413	Increase due to revision of Police Force, *vide* Government order No. 1472J, dated 12th April 1888.
Constables	3,639		1,855	1,869	3,724					
		10,081					10,093	10,093	10,093	
Deduct—Probable savings		1,266					1,266	1,908	1,908	
Total Police Force ...	7,411	8,815	3,480	4,467	7,947		8,827	8,185	8,185	
Allowances.										
Good conduct allowances	.....	48	.....	.....	.....		48	48	48	
Travelling allowances	545	423	417	163	580		401	401	401	
Total Allowances ...	545	471	417	163	580		449	449	449	
Supplies and Services.										
Clothing and great-coats	.....	475	.....	.....	.....		456	456	456	
Contingencies.										
Office expenses and miscellaneous	202	601	202	105	307		630	630	630	
Total Northern Bengal State Railway Police	10,910	15,928	6,851	7,440	14,291		15,642	15,000	15,000	
NALHATI STATE RAILWAY POLICE.										
Numbers. 1888-89. 1889-90. *Police Force.*										
1 1 Head-constable ...	174	.....	116	116	232		419	419	419	
2 2 Constables	372	419	225	93	318					
Total Police Force ...	546	419	341	209	550		.....	.....	.....	
Allowance.										
Travelling allowance	45	.....	10	12	22		85	85	85	
Supplies and Services.										
Clothing	27	.....	1	.....	1		.....	.....	.....	

GRANT 20.—POLICE—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RAILWAY POLICE—contd.										
NALHATTY STATE RAILWAY POLICE—*continued.*										
Contingencies.										
Office expenses and miscellaneous	21	67	13	8	21		67	67	67	
Total Nalhati State Railway Police	639	571	365	229	594		571	571	571	
TIRHOOT STATE RAILWAY POLICE.										
NUMBERS. 1888-89. / 1889-90.										
Salaries.										
1 / 1 Assistant Inspector-General (400) ...	.....	4,800	.....	.....	.....		4,800	4,800	4,800	
Police Force.										
1 / 1 } 2 Inspectors ... ... / Sub-Inspectors ...	3,030	3,720	1,530	1,331	2,861		3,120	3,120	3,120	
10 / 33 } 55 Head-constables ... / Constables ...	1,469 / 2,721	7,194 / 1,082	694 / 1,365	922 / 1,559	1,616 / 2,924		5,938	5,938	5,938	
	.....	.....	.....	.....	.....		9,058	9,058	9,058	
		11,996					9,058	9,058	9,058	
Deduct—Probable savings ...	.....	3,412	.....	.....	.....		2,412	2,058	2,058	
Total Police Force...	7,220	8,584	3,589	3,812	7,401		6,646	7,000	7,000	The charges on account of Bengal and North-Western Railway are not included in these figures, but separately shown.
Establishment.										
4 / 4 Clerks ... ... / Servants	1,375 / 97	1,224	814 / 62	550 / 33	1,364 / 95		1,224	1,224	1,224	
Total Establishment ...	1,472	1,224	876	583	1,459		1,224	1,224	1,224	
Allowances.										
Good-conduct allowances	13	72	6	5	11		48	48	48	
Travelling allowances	949	800	525	330	855		800	800	800	
Total Allowances ...	962	872	531	335	866		848	848	848	
Supplies and Services.										
Clothing	460	.....	400	42	442		.....	.....	.....	
Escort charges	62	.....	.....	.....	.....		.....	.....	.....	
Contingencies.										
Office expenses and miscellaneous	553	2,687	295	248	543		2,326	1,217	1,217	Reduced on actuals.
Total Tirhoot State Railway Police	10,729	18,167	5,691	5,020	10,711		15,844	15,089	15,089	
DACCA AND MYMENSING STATE RAILWAY POLICE.										
Salaries.										
Twelve per cent. of pay of Assistant Inspector-General and office establishment	713	1,712	713	831	1,544		1,570	1,570	1,570	The Inspector-General explains that the decrease is due to the introduction of Police in the Assam-Behar State Railway —*vide* Government order No. 1731J, dated 23rd April 1888.
NUMBERS. 1888-89. / 1889-90.										
Police Force.										
Inspector	24	7	.....	.....	.....		.....	.....	.....	
1 / 1 Sub-Inspector ...	940	900	484	453	937		960	960	960	
3 / 3 Head-constables ...	691	2,183	348	352	700		2,183	2,183	2,183	
16 / 16 Constables	1,456		735	729	1,464					
	.....	3,143	.....	.....	.....		3,143	3,143	3,143	
Deduct—Probable savings	.....	229	.....	.....	.....		229	229	229	
Total Police Force	3,111	2,914	1,567	1,534	3,101		2,914	2,914	2,914	

208

GRANT 20 —POLICE—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RAILWAY POLICE—*continued.*										
DACCA AND MYMENSING STATE RAILWAY POLICE—*continued.*										
Allowances.										
Good-conduct allowances	.....	12	.....	.....	.....		12	12	12	
Travelling allowances	49	130	49	26	75		119	119	119	
Total Allowances ...	49	142	49	26	75		131	131	131	
Supplies and Services.										
Clothing and great-coats	.....	184	.....	.....	.....		184	184	184	
Contingencies.										
Office expenses and miscellaneous	80	190	80	8	88		201	201	201	
Total Dacca and Mymensing State Railway Police	3,953	5,143	2,409	2,399	4,808		5,000	5,000	5,000	
Munihari-Kusba section of Assam-Behar Railway	.....	3,192	.....	641	641		3,170	3,170	3,170	
Bengal and North-Western Railway	2,862	.....	1,589	1,786	3,375		3,670	3,670	3,670	
Government contribution of 50 per cent. towards the cost of the Railway Police	.....	.....	.....	.....	.....		.....	.....		
	.....	84,400								
Deduct amount provided under Imperial on amount of Eastern Bengal Railway	.....	41,000	.....	.....	.....		.....	.....		
Total Railway Police ..	68,422	43,000	35,315	33,873	69,188		84,915	81,000	18,000	
CATTLE POUNDS.										
Establishment.										
Clerks	2,331	996	202	756	958		1,116	1,116	1,116	Increase due to provision being made here for the establishment under the Superintendent, Tributary Mehals, which in 1888-89 was omitted to be provided for owing to non-receipt of estimate.
Pound-keepers	3,249	3,216	1,475	1,353	2,828		3,380	3,380	3,380	
Servants	199	.....	106	... .	106		.....	.....	.....	
Deduct—Probable Savings ...	.....	.. ...	.....	.....	.....		.....	4,496 96	4,496 96	
Total Establishment ...	5,779	4,212	1,781	2,109	3,892		4,496	4,400	4,400	
Allowance.										
Travelling allowance	19	... ..	−1	12	11		.....	.....		
Supplies and Services.										
Petty construction and repairs ..	817	670	−140	116	−33		1,085	800	800	
Contribution from pounds to municipality	.....	.....	.....	.....	.....		.....	.....	..	
Total Supplies and Services ...	817	670	−140	116	−33		1,085	800	800	
Contingencies.										
Postage charges	.....	10	−14	.....	−14		10	10	10	
Ground rent	7	...	4	4	8		.....	.....		
Other contingencies	206	108	110	21	131		102	190	190	
Total Contingencies ...	213	118	100	25	125		112	200	200	
Total Cattle Pounds ..	6,828	5,000	1,733	2,262	3,995		5,693	5,400	5,400	
STEAM-BOILER INSPECTION ESTABLISHMENT.										
Establishment.										
Engineer and Inspector	7,385	12,288	3,815	4,950	8,765		10,240	10,240	10,240	
Inspector's deputation							700	700	700	Special allowance of Rs. 100 per month for seven months of the year sanctioned in Government of India, Department of Finance and Commerce, No. 4784, dated 30th August 1888.
Clerks	1,900		952	1,364	2,316		2,040	2,040	2,040	
Deduct—Probable Savings ...	.....	12,288	.....	.....	.....		... ..	12,980	12,980	
	.....	288	.....	... .	.....		12,980	980	980	
Supplies and Services.										
Fees to Commissioners	1,120	1,000	560	480	1,040		1,040	1,000	1,000	
Allowances.										
Travelling allowance	1,561	3,000	778	1,516	2,294		3,000	3,000	3,000	
Contingencies.										
Office and ground rent	220	420	120	120	240		240	240	240	
Miscellaneous	886	580	392	576	968		1,000	760	760	
Total Contingencies ...	1,106	1,000	512	696	1,208		1,240	1,000	1,000	
Total Steam-boiler Inspection Establishment	13,074	17,000	6,617	9,006	15,623		18,260	17,000	17,000	

Budget Estimate of Receipts of the Calcutta Police for the year ending 31st March 1890.

Heads of Receipts.	Actuals of 1887-88.	Budget estimate of 1888-89.	Actuals of 12 months ending 30th September 1888.			Estimate of 1889-90.	Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Proposed by Local Officers.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fines under Act IV of 1866, excepting those realised under section 26	18,460	15,000	10,955	12,730	23,685	20,000	
Fines and stoppages from Executive Police establishment under section 17	3,941	3,000	2,385	1,751	4,136	4,000	
Fees for certificates for abkari licenses under section 41	1,016	200	288	686	974	800	
Fees for musical processions under section 41	4,115	4,000	2,015	2,312	4,327	4,000	
Fees for gun-powder passes under section 41 ...	1,206	1,200	770	444	1,214	1,200	
Fees and sale proceeds of cattle impounded under section 41	8,058	10,000	8,058	.....	8,058	8,000	
Fees for summons and subpœnas under section 51	5,991	6,000	2,972	3,414	6,386	6,000	
Fees for licenses under Arms Act XI of 1878 ...	6,356	6,000	6,356	.....	6,356	6,000	
Amount to be received from the Suburban Municipality towards current expenses of Chowkidars' Hospital	5,865	5,000	5,865	.....	5,865	5,600	
Income from printing press	504	500	357	66	423	500	
Surplus of hackney carriage fund	6,926	7,000	.....	6,830	6,830	7,000	
Miscellaneous sale proceeds of confiscated and unclaimed property, &c.	4,162	5,000	4,162	.....	4,162	4,000	
Miscellaneous—other receipts	1,038	.....	.....	131	131	100	
Fines under Arms Act	81	.....	75	10	85	100	
Surplus from Additional Constables' Fund ...	4,398	4,000	4,400	.....	4,400	5,000	
Total ...	71,307	67,500	48,658	28,394	77,052	72,300	

Budget Estimate of Receipts of the Suburban Police for the year ending 31st March 1889.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fines under Act II (B.C.) of 1866	3,480	3,500	924	2,495	3,419	3,500	
Fees under ditto ditto	1,610	1,500	1,652	1,205	2,857	2,000	
One-fourth of the balance of fees under Hackney Carriage Act V (B.C.) of 1866	2,302	3,000	2,302*	2,431†	4,733	3,000	*For 1886-87. †For 1887-88.
Total ...	7,392	8,000	4,878	6,131	11,009	8,500	

Budget Estimate of the Charges of the Calcutta Police for the year ending 31st March 1890.

Budget for 1888-89.	Budget for 1889-90.	Head of Charges.	Actuals of 1887-88.	Budget estimate of 1888-89.	Actuals of 12 months ending 30th September 1888.			Estimate of 1889-90.	Remarks.
					Last six months of 1887-88.	First six months of 1888-89.	Total.	Proposed by Local Officers.	
		Salary—Establishment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Proportion of salary of Commissioner of Police	12,224	12,000	6,224	6,000	12,224	12,000	Rupees 224 paid for travelling expenses of Commissioner on his visit to Lieutenant-Governor, Darjeeling.
		Salary of Deputy Commissioner	14,444	18,000	8,698	9,000	17,698	18,000	As per Appendix I.
37	37	Office establishment* and servants	22,795	23,054	11,383	11,540	22,923	22,930	
		House-rent during repairs of police buildings	.....	.....	.....	.....	.....	2,000	
		Fees paid to Government auditors	1,000	1,000	1,000	.....	1,000	.....	
		Office contingencies	951	1,000	385	562	947	1,000	
			51,414	55,054	27,690	27,102	54,792	55,930	

Budget for 1888-89.	Budget for 1889-90.	Head and Charges.	Actuals of 1887-88.	Budget estimate of 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Estimate of 1889-90. Proposed by Local Officers.	Remarks.
		Executive Police Establishment.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4	4	Superintendents, 1 at Rs. 500, 1 at Rs. 450, 1 at Rs. 400, and horse allowance at Rs. 50 each per month, and proportion of salary of 1 Superintendent at Rs. 250	19,775	19,800	9,900	9,910	19,810	20,464	1 Superintendent, 500 × 12 = 6,000 1 Ditto, 400 × 4·8 = 1,703 1 Ditto, 450 × 7·23 = 3,484 1 Ditto, 350 × 6·14 = 2,263 1 Ditto, 400 × 5·16 = 2,214 1 Ditto, 250 × 12 = 3,000 Horse allowance 50 × 3 × 12 = 1,800 20,464
		Rs.							
6	6	1st Class Inspectors at 250 each	17,301	18,000	8,666	8,884	17,550	18,000	
7	7	2nd Ditto at 200 ,,	15,634	16,800	8,400	8,277	16,677	16,800	
3	3	3rd Ditto at 175 ,,	6,399	6,300	3,034	2,625	5,659	6,300	
2	2	4th Ditto at 150 ,,	4,390	3,600	2,060	1,908	3,968	3,600	
6	6	5th Ditto at 125 ,,	9,383	9,000	4,500	5,056	9,556	9,000	
4	4	6th Ditto at 100 ,,	5,151	4,800	2,847	1,597	4,444	4,800	
		Military allowance to Inspectors who are non-commissioned officers	578	557	228	290	518	557	
		Rs.							
1	1	European Sergeant at 130	1,560	1,560	780	780	1,560	1,560	
5	5	European Sergeants at 120 each	7,000	7,200	3,520	3,621	7,141	7,200	
3	3	1st class European Sergeants ... at 100 ,,	3,300	3,600	1,800	1,727	3,527	3,600	
7	7	2nd class European Sergeants ... at 90 ,,	7,444	7,560	3,593	3,780	7,373	7,560	
10	10	1st class constables at 80 ,,	9,352	9,600	4,597	4,580	9,177	9,600	
28	28	2nd Ditto at 70 ,,	22,627	23,520	11,249	9,038	20,287	23,520	
9	9	Darogahs ... at 50 ,,	5,381	5,400	2,700	2,542	5,242	5,400	
1	1	Sergeant ... at 40	480	480	240	240	480	480	
2	2	Sergeants ... at 35 ,,	840	840	420	420	840	840	
3	3	1st class Sergeants at 30 ,,	1,080	1,080	540	555	1,095	1,080	
11	11	2nd Ditto at 25 ,,	3,279	3,300	1,650	1,650	3,300	3,300	
19	19	3rd Ditto at 20 ,,	4,116	4,560	2,009	2,213	4,222	4,560	
4	4	1st class Corporals at 16 ,,	1,012	768	559	478	1,037	768	
20	20	2nd Ditto at 12 ,,	3,859	4,176	1,919	1,984	3,903	4,176	
39	39	3rd Ditto at 10 ,,	5,006	4,680	2,491	2,379	4,870	4,680	
51	51	Special Constables at 10 ,,	5,807	6,120	2,939	2,854	5,793	6,120	
144	144	1st class Ditto at 9 ,,	14,598	15,552	7,398	7,119	14,517	15,552	
1,083	1,083	2nd Ditto at 8 ,,	1,03,309	1,03,968	52,024	51,990	1,04,014	1,03,968	
		Good conduct allowance ...	855	1,000	533	441	974	1,000	
		Rs.							
19	19	Bhisties ... ... at 5 each	1,140	1,140	570	570	1,140	1,140	
21	21	Mehters, 17 at Rs. 5 and 4 at Rs. 6 each ...	1,308	1,308	654	654	1,308	1,308	
10	10	Sowars ... ... at 20 ,,	2,400	2,400	1,200	1,136	2,336	2,400	
6	6	Ditto ... ... at 10 ,,	720	720	360	360	720	720	
13	13	Syces ... ... at 7 ,,	1,092	1,092	546	546	1,092	1,092	
8	8	Ditto ... ... at 6 ,,	504	576	252	252	504	576	
		Purchase of horses	2,238	2,400	1,395	571	1,966	2,400	
		Feed and keep of the Mounted Police horses, including contingencies and medicines, &c. ...	6,615	6,700	3,225	3,524	6,749	6,700	
		Maintenance of European constables in hospital during illness	.....	500	.....	.....	.....	500	
			2,95,537	3,00,057	1,48,798	1,44,551	2,93,349	3,01,321	
		Contingent Charges.							
		Thanna rent	45,161	47,000	22,086	24,104	46,190	48,500	As per Appendix II.
		Clothing for European Town Sergeants and Constables ...	3,364	3,000	3,331	1,362	4,693	3,500	
		Clothing and accoutrements of native constables...	9,442	10,000	6,797	136	6,933	10,000	Pugrees and great-coats included.
		Renewal and repairs of police buildings	4,585	5,000	1,755	2,519	4,274	17,000	Quadrennial repairs of police office buildings in the European Constables' quarters. Last repaired in 1885-86.
		General rate for police buildings	1,435	1,800	718	817	1,535	10,000	Consolidated rates under Act II of 1888.
		Water ditto	2,832	2,800	1,439	1,632	3,071		
		Lighting and sewage rate for police buildings	2,406	2,500	1,208	1,268	2,476		
		Night-soil fees	106	200	56	57	113	200	
		Lighting thanna lamps	4,577	4,000	2,107	1,669	3,776	4,000	
		Oil for constables' lanterns while on duty	1,989	2,500	1,018	1,027	2,045	2,500	
		Law charges	154	1,000	154	363	517	1,000	
		Rewards	1,413	1,500	783	296	1,079	1,500	
		Ditto for capturing sharks ...	638	1,000	366	355	721	1,000	
		Printing charges	427	650	361	175	536	650	Including stationery for printing purposes.
		Stationery	1,468	2,300	959	708	1,667	2,000	Purchased from bazar, including country stationery.
		Advertisements	67	100	.....	11	11	100	
		Contingencies	5,934	3,500	2,798	2,170	4,968	3,500	
			86,198	88,850	45,936	38,669	84,605	1,05,450	
		Police Chowkidars' Hospital.							
1	1	Police Surgeon at Rs. 300 ...	3,600	3,600	1,800	1,751	3,551	3,600	
3	3	Hospital establishment (as per Appendix III)	5,214	5,226	2,604	2,607	5,211	5,226	
		Renewal and repairs of hospital buildings	1,085	2,000	525	544	1,069	2,000	
		Contingencies, including medicines, diet and clothing ...	7,096	6,000	4,157	3,234	7,391	6,000	
			17,595	16,826	9,086	8,136	17,222	16,826	
		Allowance to policemen drawing Rs. 20 and less while on leave	4,990	4,000	2,348	2,713	5,061	4,000	
		Cost of collecting police rates	3,883	4,500	1,894	2,071	3,965	.....	
			8,873	8,500	4,242	4,784	9,026	4,000	
		Total ...	4,59,617	4,69,887	2,35,752	2,23,242	4,58,994	4,83,527	

APPENDIX I.

Detailed Establishment of the Office of the Commissioner of Police, Calcutta.

Numbers. 1888-89.	Numbers. 1889-90.	Designation.	Minimum.	Maximum.	1888-89.	1889-90.	
			Rs.	Rs.	Rs.	Rs.	
1	1	Head Assistant	300	400	400	400	
		Correspondence Branch.					
1	1	Second Assistant	120	180	180	180	
1	1	Third ditto	70	100	85	90	1st March 1889.
1	1	Fourth ditto	70	100	75	80	1st January 1889, and Rs. 85, January 1890.
1	1	Fifth ditto	40	60	60	60	
1	1	Sixth ditto	40	60	44	48	January 1889, and Rs. 52, January 1890.
1	1	Copyist	20	40	40	40	
1	1	Ditto	20	40	40	40	
1	1	Ditto	20	40	40	40	December 1888, and Rs. 32, December 1889.
1	1	Ditto	20	40	40	28	
1	1	Translator	50	70	70	54	July 1889.
2	2	Duftries	.....	18	18	18	
1	1	Peon	.....	7	7	7	
4	4	Peons at Rs. 7 each	.....	28	28	28	
2	2	Do. attending on Commissioner, one at Rs. 8 and one at Rs. 7	.....	15	15	15	
2	2	Do. attending on Deputy Commissioner	.....	15	15	15	
4	4	Mehters at Rs. 7 each	.....	28	28	28	
		Account Branch.					
1	1	Accountant	120	180	180	180	
1	1	Assistant	80	100	100	100	
1	1	Ledger-keeper	80	100	100	100	
1	1	Writer	20	40	28	32	January 1889, and Rs. 36, January 1890.
1	1	Cashier	60	90	90	90	
1	1	Pass clerk	100	150	150	150	
1	1	Printer	40	50	50	50	
1	1	Pressman	.....	10	10	10	
1	1	Poddar	.....	10	10	10	
1	1	Duftry	.....	8	8	8	
1	1	Peon	.....	8	8	8.	
		Total ...	.....	.....	1,919	1,909	
		For ten months			19,190		
		„ two „			3,864		
		Total per annum			23,054	22,930	

APPENDIX II.

Statement showing the rent paid monthly for thanas of Calcutta Police.

Section.			Rs.
	A	8, Shampooker Street	125
	B	20 and 21, Sova Bazar Street	145
	C	151, Cornwallis Street	130
	D	93, Upper Circular Road	110
	F	79 and 81, Upper Chitpore Road	280
	G	96 and 97, Canning Street	225
	H	7, Colootollah Street	240
	I	169, Bow Bazar Street	200
	J	33, Ditto ditto	180
Superintendent's quarters.		32, Ditto ditto	150
Section out post.	J	10-1, Chandney Choke	20
	K	114, Lower Circular Road	175
	L	24, Waterloo Street	275
	M	1, Jaun Bazar Street	250
	N	104, Ditto	175
	O	23, Lower Circular Road	140
	P	1, Royd Street	350
	Q	3, Lower Circular Road	200
	R	5, Middle Road, Hastings	300
European constables' quarters.		2, Radha Bazar Street	75
Police Court		17, Lal Bazar Street	300
Detective Department.		10, Kenderdine's Lane	175
		Total ...	4,020

212

APPENDIX III.

Detailed Establishment of Police Chowkidar's Hospital.

Number. 1888-89.	Number. 1889-90.		1888-90. Monthly.	1888-90. Annual amount.	1889-90. Monthly.	1889-90. Annual amount.
			Rs. A.	Rs.	Rs. A.	Rs. A.
1	1	Apothecary	175 0	.....	175 0	175 0
2	2	Native doctors, at Rs. 25 each	50 0	.....	50 0	50 0
1	1	Writer	20 0	.....	20 0	20 0
2	2	Compounders, at Rs. 10 each	20 0	.....	20 0	20 0
1	1	Dresser	10 0	.....	10 0	10 0
1	1	Shop coolie	6 0	.....	6 0	6 0
3	3	Cooks, at Rs. 6 each	18 0	.....	18 0	18 0
1	1	Hindu waterman	5 8	.....	5 8	5 8
2	2	Bhisties, at Rs. 6 each	12 0	.....	12 0	12 0
1	1	Sirdar coolie	7 0	.....	7 0	7 0
8	8	Ward coolies, at Rs. 6 each	48 0	.....	48 0	48 0
1	1	Sirdar sweeper	8 0	.....	8 0	8 0
4	4	Ward sweepers	24 0	.....	24 0	24 0
2	2	Nightsoil sweepers, at Rs. 7 each	14 0	.....	14 0	14 0
2	2	Washermen, at Rs. 5 each	10 0	.....	10 0	10 0
1	1	Clothier, taylor	8 0	.....	8 0	8 0
		Total per month ...	435 8	.....	435 8	435 8
		Total per annum ...	.....	5,226	.....	5,226

Budget Estimate of Charges of the Suburban Police for the year ending 31st March 1890.

Budget for 1888-89.	Budget for 1889-90.	Heads of Charges.	Actuals of 1887-88.	Budget estimate of 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Estimate for 1889-90. Proposed by Local Officers.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2	2	Superintendents from April 1889 to March 1890 at Rs. 450 each and Rs. 50 horse allowance	11,551	11,400	5,700	5,700	11,400	12,000	Increment of Superintendent S. N. Pal at Rs. 50 per mensem.
		Rs.							
1	1	1st class Inspector ... at 250	3,000	3,000	1,500	1,500	3,000	3,000	
1	1	2nd Ditto ... at 200	2,400	2,400	1,200	1,200	2,400	2,400	
2	2	3rd class Inspectors at 175 each	3,901	4,200	1,857	2,334	4,191	4,200	
3	3	4th Ditto ... at 150 ,,	5,407	5,400	2,908	2,390	5,298	5,400	
2	2	5th Ditto ... at 125 ,,	1,887	3,000	1,020	1,409	2,429	3,000	
1	1	6th class Inspector .. at 100	1,735	1,200	561	740	1,301	1,200	
2	2	1st class Sub-Inspectors ... .. at 80 each	1,011	1,920	996	960	1,956	,920	
2	2	2nd class Sub-Inspectors ... ... at 70 ,,	2,354	1,680	1,173	743	1,916	1,680	
2	2	Darogahs ... ... at 50 ,,	1,125	1,200	518	650	1,168	1,200	
4	4	1st class Sergeants... at 30 ,,	1,452	1,440	714	634	1,348	1,440	
6	6	2nd Ditto ... at 25 ,,	1,757	1,800	888	805	1,693	1,800	
6	6	3rd Ditto ... at 20 ,,	1,427	1,440	659	617	1,276	1,440	
6	6	1st class Corporals... at 16 ,,	1,033	1,152	532	520	1,052	1,152	
7	7	2nd Ditto ... at 12 ,,	915	1,008	455	469	924	1,008	
12	12	3rd Ditto ... at 10 ,,	1,498	1,440	790	734	1,524	1,440	
120	120	1st class Constables at 9 ,,	12,406	12,960	6,447	6,090	12,537	12,960	
521	521	2nd Ditto .. at 8 ,,	48,771	50,016	24,670	24,858	49,528	50,016	
		Good-conduct allowance	409	500	227	195	422	500	
18	18	Bhisties .. ... at 5 each	1,075	1,080	540	540	1,080	1,080	
18	18	Mehters ... ... at 5 ,,	1,080	1,080	540	540	1,080	1,080	
		Military allowance of non commissioned officers	590	557	276	280	556	537	
			1,07,744	1,09,873	54,171	53,908	1,08,079	1,10,473	
		Detective Force.							
		Rs.							
1	1	Superintendent ... at 300	3,751	3,600	1,800	1,805	3,605	3,600	
3	3	Sub Inspectors ... at 90 each	3,141	3,240	1,020	1,274	2,894	3,240	
1	1	Serjeant ... ... at 45	540	540	270	270	540	540	
1	1	Ditto ... ... at 40	473	480	240	240	480	480	
2	2	Sergeants ... at 35 each	828	840	420	440	860	840	
2	2	Bhisties and mehters at 5 ,,	120	120	65	60	125	120	
		Additional pay of 10 constables at Re. 1 each	114	120	49	59	108	120	
			8,967	8,940	4,464	4,154	8,618	8,940	

Budget for 1888-89.	Budget for 1889-90.	Heads of Charges.	Actuals of 1887-88.	Budget estimate of 1888-89.	Actuals of 12 months ending 30th September 1888.			Estimate for 1889-90.	Remarks.
					Last six months of 1887-88.	First six months of 1888-89.	Total.	Proposed by Local Officers.	
		Court Inspectors.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Sealdah.							
		Rs.							
1	1	Inspector ... ... at 125	1,457	1,500	750	743	1,493	1,500	
4	4	2nd class Constables at 8 each	384	384	192	192	384	384	
		Alipore.							
		Rs.							
1	1	Inspector ... ... at 125	1,458	1,500	707	601	1,308	1,500	
2	2	2nd class Constables at 8 each	192	192	96	96	192	192	
			3,491	3,576	1,745	1,632	3,377	3,576	
		River Patrol Establishment.							
		Rs.							
1	1	2nd class Corporal at 12	128	144	72	72	144	144	
1	1	Manjee ... ... at 9	108	108	54	54	108	108	
2	2	Dandies ... ... at 8 each	168	192	80	88	168	192	
4	4	Ditto ... ... at 7 "	357	336	190	160	350	336	
		Boat-hire ... ... at 8	96	96	48	48	96	96	
			857	876	444	422	866	876	
		Office Establishment.							
		Rs.							
1	1	Writer ... ... at 50	600	600	300	300	600	600	
1	1	Ditto ... ... at 25	300	300	150	150	300	300	
1	1	Mohurir ... ... as 16	192	192	96	96	192	192	
			1,092	1,092	546	546	1,092	1,092	
		Miscellaneous.							
		Thana rent	11,118	11,500	5,377	6,762	12,139	12,000	As per Appendix A.
		House-rate of thanas	356	400	182	163	345	1,000	
		House-service fees	476	600	237	124	361	600	
		Printing charges	217	250	217	2	219	250	
		Stationery	409	250	328	109	437	250	
		Clothing for constables	7,437	4,000	6,061	54	6,115	5,000	
		Rewards	390	800	225	113	338	800	
		Ditto at the disposal of the Magistrate of the 24-Pergunnahs	.....	200	.....	.....	.....	200	
		Purchase of horses	566	600	566	.....	566	600	
		Feed and keep of horses, including contingencies, medical treatment, purchase of saddle, bridle, and blankets	748	700	391	359	750	700	
		Lighting thana lamps	764	1,000	385	317	702	800	
		Oil for constables' lanterns while on duty ...	1,557	1,980	808	914	1,722	1,800	
		Diet and clothing of prisoners in the Suburbs	138	200	85	47	132	150	
		Conveyance allowance	.....	100	.....	.....	.....	100	
		Repairs of Government Police buildings and guard-houses	3,987	4,000	1,842	756	2,598	4,000	
		Other items	1,396	900	818	743	1,561	1,200	
		Contribution to chowkidars' hospital for Suburban Police	5,865	5,609	5,865	.....	5,865	5,600	
		Allowance to Policemen drawing Rs. 20 and less while on leave	2,308	1,500	1,082	1,205	2,287	1,500	
		Cost of hydrant water, including salary of carters and feed of bullocks	580	700	308	321	629	700	
			38,212	35,289	24,777	11,989	36,766	37,259	
		Total ...	1,00,363	1,59,646	86,147	72,651	1,58,798	1,62,216	

214

APPENDIX A.

Statement showing the rent paid monthly for thanas of Suburban Police.

Section				Rs.	A.	P.
A	79, Cossipore Road	...	...	80	0	0
B	7, Chitpore Street	...	...	8	0	0
B Outpost	20-1, Tallah Road	...	...	4	1	4
C	15, Canal, West	...	...	7	0	0
D	20, Ditto	...	...	8	5	4
Superintendent's quarters	106, Narculdanga	...	...	50	0	0
E	6-7-8, Ditto	...	...	120	0	0
E Outpost	1-1, Canal, East	...	...	2	0	0
F	Tangra Road	...	...	16	0	0
G	1, Gora Chand „	...	...	85	0	0
H	41, Kurriah „	...	...	70	0	0
H Outpost	17, Ballygunge „	...	...	8	0	0
I	51, Russa Road, North	...	...	22	8	0
J	55, Ditto, South	...	...	50	0	0
J Outpost	79, Monahèrpur Road	..	...	10	0	0
K	6, Belvedere	...	...	100	0	0
K Outpost	Doorgapore	...	...	40	0	0
	29, Gopalnagar Road	...	...	15	0	0
L	70, Diamond Harbour	...	...	140	0	0
M	16, Watgunge Street	...	...	95	0	0
N	63, Circular Garden Reach Road		...	70	0	0
	Total		...	1,000	14	8

H. L. HARRISON,
Commissioner of Police.

CALCUTTA POLICE OFFICE,
The 30th November 1888.

C. E. G. & others—Reg. No. 1997C—142—1-2-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 31ST JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1422Bt., dated 4th January 1889, submitting the estimates of receipts and expenditure of the Police Department for 1889-90.

RECEIPTS.

The Accountant-General estimates the total receipts of the Police Department for 1889-90 at Rs. 3,98,000 against Rs. 3,30,000, the sanctioned estimate for the current year. His estimate is accepted with the exception of the provision made under the head, "Police supplied to Municipal, Cantonment and Town Funds." This will be raised from Rs. 4,000 to Rs. 12,000, as the recoveries from cantonments alone amount to Rs. 11,000. The total estimated receipts of the Police Department for 1889-90 will therefore be Rs. 4,06,000.

EXPENDITURE.

2. *Railway Police (Imperial).*—The Accountant-General's estimate of Rs. 30,000 under this head, which provides for the Government share of the cost of police employed on the East Indian and Bengal Central Railways, and for the "Additional police establishment," is accepted.

3. *Presidency Police.*—The total expenditure under this head is estimated at Rs. 7,47,600 against Rs. 3,22,000, the sanctioned grant for the current year. The increase is due chiefly to the provision made for the whole cost of the Calcutta and Suburban Police, one-fourth and three-fourths of which, respectively, has hitherto been defrayed from Provincial funds. An assignment of two lakhs has been sanctioned by the Government of India to partly meet the increased burden on the Provincial revenues, and credit for this amount has been taken under the head of Land Revenue. The Accountant-General's figures will stand.

4. *Superintendence.*—The Accountant-General estimates the total expenditure for 1889-90 under this head at Rs. 1,13,000 against Rs. 1,16,000, the sanctioned grant for the current year. The estimate is accepted.

5. *District Executive Force.*—The Accountant-General's estimate under this head for next year is Rs. 38,82,000 against Rs. 38,80,000, the sanctioned grant for the current year. The estimate is accepted with the exception of the provision of Rs. 10,000 for "Batta allowance," which will be raised to Rs. 12,000 to provide for the increase which may be caused if effect be given to the proposal, now under consideration, to give some allowance to the police at Darjeeling. The total grant under this head will stand at Rs. 38,84,000.

6. *Village Police.*—The Accountant-General's estimate of Rs. 1,54,000 under this head for next year is accepted.

7. *Special Police.*—The provision under this head is entirely on account of the Frontier Police, Chittagong, with the exception of a sum of Rs. 3,210 which has been provided for "Travelling allowance of establishment, Assam Frontier Police," with reference to the actuals of 1887-88, amounting to Rs. 4,024. A sum of Rs. 210 was entered in the current year's budget for the travelling expenses of the Assam Frontier Police, and of this only Rs. 16 was spent in the first six months of the current year. As the departmental officers do not anticipate any expenditure during next year, the Accountant-General's provision of Rs. 3,210 will be struck out of the budget. The Accountant-General estimates the total expenditure under "Chittagong Frontier Police" at Rs. 1,90,790. The estimate is accepted.

8. *Railway Police.*—The Accountant-General places the total estimate under this head at Rs. 81,000, which includes a provision of Rs. 3,670 for the Government share of the cost of the police employed on the Bengal and North-Western Railway. The estimate is accepted.

9. *Cattle-pounds, Steam boiler Inspection, Establishment and Refunds.*—The Accountant-General's estimates under these heads for next year, amounting to Rs. 28,400, will stand.

10. In accordance with the foregoing remarks, the total grant for 1889-90 will be as follows :—

	Rs.
Imperial.	
Railway Police	30,000
Provincial.	
Presidency Police	7,47,600
Superintendence	1,13,000
District Executive Force	38,84,000
Village Police	1,54,000
Special Police	1,90,790
Railway Police	81,000
Cattle Pounds	5,400
Steam-boiler Inspection establishment	17,000
Refunds	6,000
Total ...	51,98,790
Add for rounding ...	210
Total Provincial ...	51,99,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Police, Commissioner of Police, Calcutta, Commissioners of the Presidency, Burdwan and Chittagong Divisions, Accountant-General, Bengal, and the Municipal and Judicial Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1E}{38}$ 2-9.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

W. LeB.—Reg. No. 1998C—142—31-1-89.

MARINE BUDGET ESTIMATE FOR 1889-90.

No. 1344B.T., dated Calcutta, the 5th December 1888. FILE F $\frac{E}{120}$ L.]

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Port Officer.	Revised by Accountant-General.		
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Sale proceeds of vessels and stores	1,057	2,000	1,058	15,611	16,669	.....	600		1,000	1,400	1,400	The large receipts in the first six months of the current year are due to the sale of the steamer.
Registration and other fees ...	25,832	26,000	13,397	11,905	25,302	2,000	.....		27,880	28,000	28,000	Increase due to the introduction of the system of continuous discharge certificates at the Shipping Office.
Pilotage receipts	8,63,795	8,51,000	5,02,149	3,79,252	8,81,401	19,000	.....		8,63,000	8,70,000	8,70,000	Based on actuals.
	8,90,684	8,79,000	5,16,604	4,06,768	9,23,372	21,000	600		8,92,480	8,99,400	8,99,400	
Miscellaneous.												
Deductions for mess-money ...	13,580	13,500	6,966	6,567	13,533	100	.....		13,600	13,600	13,600	
Contribution to Life-boat establishment, Goalundo	150	150	.....	75	75	.....	150		.....	.....	300	
Other items	5,682	7,350	2,321	2,324	4,645	.....	1,350		.....	6,000	6,000	Based on actuals.
Total Miscellaneous ...	19,412	21,000	9,287	8,966	18,253	100	1,500		13,600	19,600	19,900	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	9,19,300 300	
Total ...	9,10,096	9,00,000	5,25,891	4,15,734	9,41,625	21,100	2,100	9,40,000	9,06,080	9,19,000	9,19,000	

GRANT 21—MARINE.

Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Salaries and allowances of officers and men afloat ...	73,754	71,510	40,637	36,935	77,572	.....	1,962		67,808	69,708	68,510	*Vide* details.
Victualling of officers and men afloat	13,902	15,000	8,120	4,547	12,667	3,000	.....		18,000	18,000	16,020	
Purchase of marine stores and coal for the building, repairs, and outfit of ships and vessels	72,718	76,700	67,636	6,459	74,095	.....	15,950		64,200	60,750	64,200	
Purchase and hire of ships and vessels	6,800	1,00,000	6,800	.....	6,800	.....	50,000		50,000	50,000	1,00,000	Estimated for by the Port Officer to meet the balance of expenditure that may be incurred in addition to that sanctioned for the purchase of the new steamer to replace the *Undaunted* *Vide* Bengal Government No. $\frac{1}{2}$—7, dated 6th September 1888.
Pilotage and Pilot establishments	5,84,198	5,63,200	3,04,741	2,75,179	5,79,920	26,520	.....		5,82,080	5,89,720	5,89,720	*Vide* details.
Marine establishments	67,270	56,780	37,062	26,219	63,281	.....	8,164		60,021	48,616	59,776	
Subsidies to Steam-boat Companies	47,917	45,000	28,333	16,667	45,000	.....	.....		.....	45,000	45,000	
Miscellaneous	47,564	30,030	20,676	14,186	40,862	7,276	.....		27,306	37,306	35,962	
State Yacht establishments ...	1,452	1,280	550	643	1,193	.....	.....		1,280	1,280	1,280	
Refunds	880	500	.....	208	208	.....	.....		.....	500		
Deduct—Civil furlough and absentee allowances ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Total ...	9,16,465	9,00,000	5,20,553	3,81,043	9,01,598	36,856	75,916	12,00,000	8,71,635	9,21,00	9,[illegible],000	

GRANT 21—MARINE.

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.										
		PILOT VESSELS.										
		Salaries.										
		P. V "Coleroon."										
		Commander, Branch Pilot ..	.....	.....	.....	.....	.....		.....	.....		
1	1	Chief Officer (150)	.....	1,800	.....	.....	.....		1,800	1,800	1,800	
1	1	Second Officer (125)	.....	1,500	.....	.....	.....		1,500	1,500	1,500	
1	1	Additional Second Officer (125) ...	.....	1,500	.....	.....	.....		1,500	1,500	1,500	
1	1	Serang (35) ...	.....	420	.....	.....	.....		420	420	420	
1	1	Carpenter (25) ..	.....	300	.....	.....	.....		300	300	300	
4	4	Secunnies (at 27 each)										
1	1	First Tindal (at 27 each)	.....	1,620	.....	.....	.....		1,620	1,620	1,620	
1	1	Second Tindal (24)	.....	288	.....	.....	.....		288	288	288	
1	1	Sailmaker (18) ...	.....	216	.....	.....	.....		216	216	216	
1	1	Cassaub (16) ..	.....	192	.....	.....	.....		192	192	192	
1	...	Officers' Cook (17)	.....	204	.....	.....	.....		204	204	204	
1	1	Bhandary (at 15 each)										
1	1	Steward (at 15 each)										
1	1	Topas (at 15 each)	.....	540	.....	.....	.....		540	540	540	
1	1	Lascar (20) ..	.....	960	.....	.....	.....		960	960	960	
4	4	Lascars (at 18 each)	.....	864	.....	.....	.....		864	864	864	
4	4	Lascars (at 17 each)	.....	816	.....	.....	.....		816	816	816	
12	12	Lascars (at 15 each)	.....	2,160	.....	.....	.....		2,160	2,160	2,160	
		Bullock money ...	.....	144	.....	.....	.....		144	144	144	
		Total P. V. "*Coleroon*" ...	13,020	13,524	6,792	9,656	16,448		13,524	13,524	13,524	
		P. V. "Fanie."										
		(*Vide* details under P. V. "*Coleroon*" ...	12,408	13,524	7,025	7,056	14,081		13,524	13,524	13,524	
		P. V. "Sarsuti."										
		(*Vide* details under P. V. "*Coleroon*" ...	14,736	13,524	8,970	8,153	17,123		13,524	13,524	13,524	
		Extra crew for Pilot vessels ...	4,860	4,128	2,826	2,134	4,960		1,000	2,000	1,000	Decrease due to dispensing with the services of the 7th crew—*Vide* Government of Bengal, Public Works Department, No. 980, dated 27th July 1888. The charges of the Chittagong Port have also been provided for here.
		Contingencies of Pilot vessels ...	.....	100	.....	.....	.....		100	.....	.....	
		Total Pilot Vessels ...	45,114	44,800	25,613	27,599	53,212		41,672	42,572	41,572	
		Steamer to replace the "Undaunted."										
1	1	Commander (400 to 500)	.....	4,800	.....	.....	.....		5,600	5,600	4,800	As estimated for by the Port Officer.
1	1	Chief Officer (150)	.....	2,160	.....	.....	.....		2,160	2,160	1,800	
	...	Store allowance of ditto ...	.....	.....	.....	.....	.....		.....	.....	360	
1	1	Additional Chief Officer (150) ...	.....	1,800	.....	.....	.....		.....	.....	1,800	
1	1	Chief Engineer (350 to 400) ...	.....	3,000	.....	.....	.....		4,600	4,600	3,000	
...	...	Charge allowance of ditto ...	.....	... ..	.....	.....	.....		.....	.....	540	
1	1	Second Engineer (150)	.....	2,040	.....	.....	.....		1,800	1,800	1,800	
1	1	Third Engineer (100)	.....	1,440	... ..	.....	... ..		1,200	1,200	1,200	
1	1	Serang (30) ..	.....	360	.....	.....	... ..		360	360	360	
1	1	Tindal (21) .	.....	264	.....	.....	... ..		240	240	252	
1	1	Carpenter's crew (25)	.....	240	.....	.....	.....		300	300	300	
3	3	Secunnies (at 25 each)	.....	900	.....	.....	.. ...		900	900	900	
1	1	Cassaub (16) ...	.....	240	.....	.. ...	.....		192	192	192	
1	1	Bhandary (15) ...	.....	192	.....	.....	.....		180	180	180	
1	1	Butler (15) ...	.....	156	... ..	.....	. ..		180	180	180	
1	1	Cook (20) ..	.....	120	.....	.....	... ..		240	240	240	
1	1	Cuddy servant (13)	.....	156	.....	.. ...	.....		120	120	120	
1	1	Topaz (15) ..	.....	144	.....	.....	... ..		180	180	180	
	1	Massalchi ..	... ..	.....	.....	... ..	.....		96	90	96	
1	1	Commander's servant (12) .	... ..	120	.....	.. ...	... ..		120	120	120	
3	12	Lascars (at 16 each) ...	... ..	720	.. ...	.....	.....		2,304	2,304	2,160	
3	3	2nd class Lascars (at 16 each)	.....	576	.....	.....	.....		.....	.....	.....	
3	3	3rd class Lascars (at 14 each) .	.....	504	.....	.....	.....		.....	.....	.....	
3	3	4th class Lascars (at 12 each) ..	..	432	... ..	.....	.. ...		.....	.....	... .	

GRANT 21—MARINE.

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		Expenditure—continued.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—*concluded.*										
		Steamer to replace the Undaunted—concluded.										
2	2	Boys (at 8 each)	.....	192	.....	.....	.....		192	192	192	As estimated for by the Port Officer.
1	1	Stoker Tindal (25)	.....	300	.....	.....	.....		300	300	300	
3	12	Firemen (at 18 each)	.....	720	.....	.....	.....		2,592	2,592	2,592	
3	2	Greasers (at 20 each)	.....	.....	.....	.....	.....		480	480	480	
4	2	Coal trimmers (at 15 each) ...	.....	612	.....	.....	.....		360	360	360	
4	4	3rd class stokers (at 15 each) ...	.....	720	.....	.....	.....		.....	.....	.....	
4	4	4th class stokers (at 13 each) ...	.....	624	.....	.....	.....		.....	.....	.....	
4	4	Coal trimmers (at 12 each) ...	.....	576	.....	.....	.....		.....	.....	.....	
1	1	Bhandary (15) ...	.....	216	.....	.....	.....		180	180	180	
1	1	Ditto mate (10)	.....	120	.....	.....	.....		.....	.....	.....	
1	1	Cas-aub (15) ...	.....	240	.....	.....	.....		180	180	180	
		Extra crew occasionally required	.....	216	.....	.....	.....		.....	.....	.....	
		Charge allowance to Chief Engineer (2 per diem)	.....	730	.....	.....	.....		.....	.....	.....	
		Total Steamer to replace the *Undaunted* ...	26,687	25,630	13,521	7,705	21,226		25,056	25,056	24,864	
		"RESOLUTE" ...	.....	.....	.....	658	658		.....	.....	.....	
		PORT OFFICER'S STEAM-LAUNCH "MURIEL."										
1	1	Engine-driver (30)	1,080	360	630	540	1,170		360	360	360	
1	1	Fireman (at 18 each)		432					432	432	432	
1	1	Tindal (at 18 each)										
2	2	Lascars (at 12 each) ...		288					288	288	288	
		Port Officer's gig	.....	.....	.....	55	55		.....	.....	.....	
		Total Port Officer's Steam-launch *Muriel* & gig ...	1,080	1,080	630	595	1,225		1,080	1,080	1,080	
		Steam launch *Active*	873	.....	873	378	1,251		.....	1,000	1,000	For charges at Chittagong for steam-launch *Active.*
		Total salaries and allowances of officers and men afloat ...	73,754	71,510	40,637	36,935	77,572		67,808	69,708	68,516	
		VICTUALLING OF OFFICERS AND MEN AFLOAT.										
		Mess allowance to pilot vessel officers	.....	3,000	5,683	4,441	10,124		5,760	5,760	3,600	Increase due to an additional Officer.
		Victualling allowance to pilot vessel crews	9,541	7,000					7,000	7,000	7,000	
		Mess allowance to steamer in place of the "Undaunted" officers	.....	1,500	2,436	106	2,542		1,800	1,800	2,520	Ditto ditto.
		Victualling allowance to steamer in place of the "Undaunted" crew	4,360	3,500					3,500	3,500	3,500	
		Victualling allowance to steam-launch "Clytie"	1	.....	1	.....	1		.....	.....	.....	
		Total victualling of Officers, &c.	13,902	15,000	8,120	4,547	12,667		18,060	18,060	16,620	
		PURCHASE OF MARINE STORES, &c.										
		BUILDING, REPAIR, AND OUTFIT (MATERIAL).										
		Pilot vessels	30,627	33,210	30,590	4,345	34,935		32,000	30,000	32,000	There will be smaller need for repairs in consequence of new pilot brig having replaced the old one.
		Steamer in place of the "Undaunted"	11,771	9,790	11,771	114	11,885		2,000	2,000	2,000	The above remark applies to the new steamer in place of *Undaunted.*
		Steam-launch "Clytie" ...	1,392	1,000	1,392	.....	1,392		1,000	1,000	1,000	
		Ditto "Muriel" ...	634	1,000	634	.....	634		1,000	1,000	1,000	
		Total Building, Repair and Outfit (Material) ...	44,424	45,000	44,387	4,459	48,846		36,000	34,000	36,000	

220

GRANT 21—MARINE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
PURCHASE OF MARINE STORES, &c.—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BUILDING, REPAIR AND OUTFIT (PERSONNEL).										
Pilot vessels	7,359	10,000	7,359	1,001	8,360		10,000	8,000	10,000	For the reasons given above, smaller provision has been made.
Steamer in place of the Undaunted	5,646	5,000	5,646	759	6,405		2,000	2,000	2,000	
Steam-launch Clytie ...	831	250	830	.....	830		250	800	250	
Ditto Muriel ...	267	750	267	.....	267		250	250	250	
Total Building, Repair, and Outfit (Personnel) ...	14,103	16,000	14,102	1,760	15,862		12,500	11,050	12,500	
COAL SUPPLIED TO SHIPS AND VESSELS.										
Pilot vessels	1,867	2,000	1,867	196	2,063		2,000	2,000	2,000	
Steamer in place of the Undaunted	11,404	13,000	6,613	22	6,635		13,000	13,000	13,000	
Steam-launch Clytie ...	761	400	508	22	530		400	500	500	
Ditto Muriel ...	159	300	159	.....	159		300	200	200	
Total Coals supplied to ships and vessels	14,191	15,700	9,147	240	9,387		15,700	15,700	15,700	
Total purchase of Marine Stores, &c.	72,718	76,700	67,636	6,459	74,095		64,200	60,750	64,200	
PILOTAGE AND PILOT ESTABLISHMENTS.										
Earnings and Allowances of Pilots.										
Branch Pilots	41,664	40,000	20,721	23,170	43,891		42,000	42,000	42,000	Based on actuals.
Allowances to Masters and Mate Pilots	16,875	14,000	11,320	7,151	18,471		17,000	19,000	19,000	
Allowance to Licensed and Apprenticed Leadsmen ...	16,206	16,000	8,538	9,194	17,732		21,000	18,000	18,000	
Lead-money to Licensed and Apprenticed Leadsmen	3,600	3,000	1,951	1,753	3,704		4,000	4,000	4,000	
Pilotage allowance to Free List Pilots	3,08,890	2,88,000	1,66,404	1,36,293	3,02,697		3,09,000	3,07,000	3,07,000	
Pilotage allowance to Licensed Pilots	1,67,449	1,59,000	84,884	79,683	1,64,567		1,68,000	1,67,000	1,67,000	
Pilotage charges at Chittagong	8,939	18,000	794	4,119	4,913		21,125	9,000	9,000	Only the charges on account of pilotage allowance of the licensed list at Chittagong are provided for here. Other charges have been provided under their appropriate heads.
Pilotage charges at Balasore ...	960	2,000	480	.....	480		2,000	1,000	1,000	Based on actuals.
Surgeon at the Sandheads ( )	3,711	3,600	1,911	1,498	3,409		3,600	4,000	4,000	
Total Earnings, &c., of Pilots	5,68,294	5,43,600	2,97,003	2,62,861	5,59,864		5,87,725	5,71,000	5,71,000	
Mess, Passages, and Miscellaneous.										
Mess-money of Pilots	14,850	16,800	6,900	8,642	15,542		16,000	16,000	16,000	Based on actuals. Chittagong charges included here.
Passage-money of Pilots ...	510	500	503	1,787	2,290		500	500	500	
Miscellaneous	257	1,580	48	1,624	1,672		260	1,500	1,500	
Mess allowance to Surgeon at the Sandheads (60) ...	287	720	287	265	552		720	720	720	
Total Mess, Passage, and Miscellaneous	15,904	19,600	7,738	12,318	20,056		17,480	18,720	18,720	
Total Pilotage and Pilot Establishments ...	5,84,198	5,63,200	3,04,741	2,75,179	5,79,920		6,05,205	5,89,720	5,89,720	
MARINE ESTABLISHMENT.										
PORT OFFICER'S DEPARTMENT.										
Salary.										
Port Officer (Salary Allowance)	20,145	12,000	11,673	3,810	15,482		16,800	5,220	16,800	Provision made for (*a*) deputation allowance to Captain Petley at Rs. 200 per month —*vide* Bengal Government Public Works Department, No. 199, dated 21st March 1888; and (*b*) for Port Master of Chittagong and his house allowance at Rs. 235 per month.
NUMBER. 1888-89. 1889-90. *Establishment.*										
1 1 Clerk on Rs. 200 and above ...	2,546	2,760	1,260	1,380	2,640		3,600	3,000	3,000	Due to increment.
10 10 Clerks less than 200	8,335	5,940	4,847	4,062	8,909		6,360	6,360	5,940	
13 13 Servants		1,176					1,176	1,176	1,176	
Total Establishment ...	10,881	9,876	6,107	5,442	11,549		11,136	10,536	10,116	

Grant 21—Marine.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Port Officer.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
MARINE ESTABLISHMENT—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PORT OFFICER'S DEPARTMENT—*concluded.*										
Allowances.										
Travelling allowances	539	400	391	.....	391		400	400	400	
Supplies and Services.										
Value of mathematical stores...	268	300	106	17	123		300	300	300	The actuals of 1887-88 include special charges on account of ordnance stores.
Do. of ordnance stores ...	2,209		2,181	.....	2,181					
Dockyard services and supplies	5		5	.....	5					
Petty construction and repairs	53		53	.....	53					
Total Supplies and Services ...	2,535	300	2,345	17	2,362		300	300	300	
Contingencies.										
Rents, rates, and taxes ...	6,904	6,605	3,302	3,287	6,589		5,320	5,320	5,320	Decrease due to the abolition of the Orphanganj yard.
Postage charges	278	285	170	292	462		285	400	400	Increment on actuals.
Office expenses and miscellaneous	1,894	2,500	1,138	789	1,927		2,500	2,000	2,000	Reduced on actuals.
Total Contingencies ...	9,076	9,390	4,610	4,368	8,978		8,105	7,720	7,720	
Total Port Officer's Department	43,176	31,966	25,126	13,637	38,763		36,741	24,176	35,336	
Marine Court.										
Numbers. 1888-89. 1889-90.										
1 1 Judge (200) ...	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
... ... Contingencies ...	178	1,200	18	358	376		200	200	200	Reduced on actuals.
Total Marine Court ...	2,578	3,600	1,218	1,558	2,776		2,600	2,600	2,600	
SHIPPING MASTER.										
Salaries.										
Numbers. 1888-89. 1889-90.										
1 1 Deputy Shipping Master ( ) ...	6,220	6,460	3,120	3,220	6,340		6,000	6,000	6,000	Decrease due to new incumbent drawing the minimum pay of the appointment.
1 1 Assistant Shipping Master ( )	4,310	4,430	2,160	2,210	4,370		4,550	4,550	4,550	Due to annual increment.
	.....	10,890	.....	.....	.....		.....	.....	.....	
Deduct—Probable savings ...	.....	166	.....	.....	.....		.....	.....	.....	
Total Salaries ...	10,530	10,724	5,280	5,430	10,710		10,610	10,550	10,550	
Establishment.										
7 7 Clerks on less than Rs. 200 ...	4,440	4,440	2,220	2,211	4,431		4,440	4,440	4,440	
8 8 Servants ...	597	600	296	300	596		600	600	600	
Total Establishment	5,037	5,040	2,516	2,511	5,027		5,040	5,040	5,040	
Supplies and Services.										
Remuneration to Examiners ...	2,423	2,000	1,167	1,501	2,668		2,500	2,500	2,500	Increased on actuals.

222

GRANT 21—MARINE

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Port Officer	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MARINE ESTABLISHMENT—*concluded.*										
Allowances.										
Travelling allowances	360	400	.....	180	.....		480	400	400	Based on actuals.
Boat allowance ( )		.. ..	180	.....	360					
Total Allowances ...	360	400	180	180	360		480	400	400	
Contingencies.										
Rents, rates, and taxes ...	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
Postage charges	27	50	12	17	29		50	50	50	
Miscellaneous	739	600	363	185	548		500	600	600	
								300	300	Additional provision required for cost of tin cases required for continuous discharges.
Total Contingencies ...	3,166	3,050	1,575	1,402	2,977		2,950	3,350	3,350	
Total Shipping Master ...	21,516	21,214	10,718	11,024	21,742		21,580	21,840	21,840	
Total Marine Establishment ...	67,270	56,780	37,062	26,219	63,281		60,921	48,616	50,776	
MISCELLANEOUS.										
Miscellaneous Charges.										
Mooring hire	15,786	14,286	7,143	7,143	14,286		14,286	14,286	14,286	
Harbour Master's fees	1,301	2,000	490	839	1,329		1,400	1,400	1,400	
Life-boat establishment at Goalundo	908	.....	363	.....	363		696	.....	696	Provision struck out, as the services of the crew have been dispensed with—*vide* Bengal Government endorsement No. 297, dated 28th January 1888, forwarding Resolution on the marine estimates for 1888-89.
Shipping fees and sundries ...	633	600	362	271	633		650	650	650	
Servants for Leadsmen's quarters	947	720	647	660	1,307		720	720	720	
Accountant for ditto (50) ...	.....	.....	.....	.....	.....		600	600	600	Application has been made to Government as stated by the Port Officer. Government will now please pass orders as to inclusion of the sum in estimates.
Allowance to Port Commissioners for collecting pilotage bills	2,800	2,800	2,800	2,800	5,600		2,800	2,800	2,800	
Fees to masters of merchant vessels for sitting on Courts of Enquiry	2,520	1,000	820	475	1,295		1,000	1,000	1,000	
Contributions to Port Funds ..	20,000	3,000	-20,000	.....	20,000		.....	10,000	10,000	The Balasore Port Fund showed a deficit balance to end of 1887-88 of Rs. 5,291. The receipts and payments for seven months of 1888-89 disclose a probable deficit of Rs. 5,000 in the year. I have therefore placed the contribution at Rs. 10,000.
Miscellaneous	1,481	2,000	—6,644	1,276	—5,368		2,000	2,000	2,000	
House-rent, Leadsmen's quarters	1,188	3,000	695	722	1,417		3,600	3,600	1,500	
Renewal of tents and furniture	.....	1,000	.....	.....	.....		250	250	250	
	.....	31,006	.....	.....	.....		.....	... .	.....	
Deduct—Probable savings ...	.....	976	.....	.....	... ..		.....	.....	.....	
Total Miscellaneous ...	47,504	30,030	26,676	14,186	40,862		28,102	37,306	35,902	

R. D'R. & others—Reg. No. 1920C—106—30-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 29TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1344Bt., dated the 5th December 1888, submitting the Estimates of Provincial Receipts and Expenditure of the Marine Department for the year 1889-90.

The total receipts for the year are estimated by the Accountant-General at Rs. 9,19,000 against Rs. 9,00,000, the sanctioned estimate for the current year, and Rs. 9,10,096, the actuals of 1887-88. The estimate makes no provision for the contribution to the life-boat establishment at Goalundo, as the Municipality by which it used to be paid has ceased to exist. Orders have, however, been issued for the retention of the life-boat at an annual cost of Rs. 696, of which Rs. 300 will be contributed by the neighbouring zemindars. This amount will be included in the estimate, and the total will be placed at Rs. 9,19,300, or Rs. 9,19,000 in round numbers.

2. The total expenditure has been estimated at Rs. 9,21,000 against Rs. 9,60,000, the sanctioned grant for 1888-89, and Rs. 9,16,455, the actuals of 1887-88. The following table compares the estimate with the sanctioned grant for 1888-89 and the actuals of 1887-88:—

	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.	Rs.
Salaries and allowances of officers and men afloat ..	73,754	71,510	69,708
Victualling of officers and men afloat	13,902	15,000	18,060
Purchase of marine stores and coal, &c. ...	72,718	76,700	60,750
Purchase and hire of ships and vessels ...	6,800	1,00,000	50,000
Pilotage and pilot establishments	5,84,198	5,63,200	5,89,720
Marine establishments	67,270	56,780	48,616
Subsidies to Steam-boat Companies	47,917	45,000	45,000
Miscellaneous	47,564	30,030	37,306
State yacht establishments	1,452	1,280	1,280
Refunds	880	500	500
Total ...	9,16,455	9,60,000	9,21,000

3. Under the head "*Salaries and allowances of officers and men afloat*" the Accountant-General has made a provision of Rs. 2,000 for "Extra crew for pilot vessels" against Rs. 4,128, the sanctioned grant for the current year. As the establishment known as the "Seventh Crew" has been abolished, the provision of Rs. 1,000, which has been allowed by the Port Officer, will be sufficient, and the Accountant-General's estimate will be reduced to this amount. A provision of Rs. 25,056 has been made for the salaries of officers of the steamer which is to replace the *Undaunted*. The establishment list lately submitted by the

Port Officer shows that a provision of Rs. 24,864 will suffice. This amount will be entered in the budget.

4. *Victualling of officers and men afloat.*—Under this head a provision of Rs. 1,800 has been made for mess allowance to the officers of the steamer to replace the *Undaunted*, and of Rs. 5,760 for Pilot vessel officers. The estimates will be placed at Rs. 2,520 and Rs. 3,600 respectively, as these are the latest estimates of the requirements for next year.

5. *Purchase of marine stores.*—The Accountant-General has reduced the Port Officer's estimate of expenditure under this head from Rs. 64,200 to Rs. 60,750, in view of the fact that there will be smaller need for repairs in consequence of the *Undaunted* and an old pilot brig having been replaced by new vessels. But as these vessels will require a certain amount of extra outfit when they arrive in Calcutta, the Port Officer's estimate will be retained.

6. *Purchase and hire of ships and vessels.*—The Accountant-General has provided a sum of Rs. 50,000 under this head, to meet the excess expenditure beyond the amount provided in the current year's estimate for the vessel to replace the *Undaunted*. The cost of the vessel has been fixed at £27,860, of which £20,895 will be met from the grant for this year. The balance, £6,965, at the sanctioned rate of exchange for the current year, is equivalent to Rs. 98,329. The estimate will therefore be raised to Rs. 1,00,000.

7. *Marine establishments*—The Port Officer's estimate includes a provision of Rs. 16,800 for the pay and allowances of the Port Officer, while that of the Accountant-General provides Rs. 2,400 only, on account of the deputation allowance of Captain Petley. The question of the Port Officer's pay is now under the consideration of Government, but pending its decision the provision of Rs. 16,800 will be retained. The Accountant-General has made a provision of Rs 2,820 for the pay and house allowance of the Port Officer of Chittagong at Rs. 235 per mensem. As no provision has been made by the Departmental Officer under this head, the item will be struck out. A provision of Rs. 6,360 has been made for "clerks on less than Rs. 200" in the Port Officer's Department, against Rs. 5,940 for the current year. As no increase of pay for the establishment of this office has been sanctioned, the estimate will be reduced to Rs. 5,940.

8. The Accountant-General's estimate under the head "*Miscellaneous*" is Rs. 37,306. It excludes Rs. 696, the provision made by the Port Officer to meet the cost of the life-boat establishment at Goalundo. For the reasons stated above, the Port Officer's estimate will be retained. The Accountant-General has provided Rs. 3,600 for house-rent of leadsmen's quarters; but as the actuals of the twelve months ending 30th September 1888 amounted to Rs. 1,417 only, the estimate will be reduced to Rs. 1,500. The estimate under this head is accordingly placed at Rs. 35,902.

9 The Accountant-General's estimate of *Refunds*, which amounts to Rs. 360, will be raised to Rs. 986, and the total grant for next year placed at Rs. 9,82,000, thus:—

	Rs.
Salaries and allowances of officers and men afloat ...	68,516
Victualling of officers and men afloat ...	16,620
Purchase of marine stores and coal for the building, &c. ...	64,200
Purchase and hire of ships and vessels	1,00,000
Pilotage and pilot establishments	5,89,720
Marine establishments	59,776
Subsidies to Steam-boat Companies	45,000
Miscellaneous	35,902
State yacht establishments	1,280
Refunds	986
Total ...	9,82,000

ORDER.—Ordered, that a copy of the above Resolution, with a copy of the estimates, be forwarded to the Port Officer, Calcutta, to the Accountant-General to the Board of Revenue, and to the Marine Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.

Nos. $\frac{E}{120}$ 2-5.

COPY forwarded to the

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The *January*, 1889.

E. D'S.—Reg. No. 1931C—106—30-1-89.

EDUCATION ESTIMATES, 1889-90.

No. 1410Bt., dated Calcutta, the 22nd December 1888.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE FOR 1889-90.

XIX.—Education.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Director of Public Instruction.	Revised by Accountant-General.		
Abstract of Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Fees, Government Colleges, General	1,24,208	1,06,000	66,153	66,357	1,32,510	18,000	.....		1,24,000	1,24,000	1,24,000	See details.
Fees, Government Colleges, Professional	28,966	29,000	13,598	14,441	28,039	.....	1,000		25,000	28,000	28,000	
Fees, Schools, General	3,32,601	3,30,000	1,75,198	1,63,445	3,38,643	.....	7,000		3,22,800	3,23,000	3,23,000	
Fees Schools, Special	15,072	12,000	8,027	6,530	14,557	3,000	.....		7,000	15,000	15,000	
Contributions	22,534	22,000	13,677	7,553	21,230	.....	1,000		17,600	21,000	21,000	
Income from endowments ...	3,750	6,000	2,500	625	3,125	.....	1,000		18,500	5,000	5,000	
Miscellaneous	1,67,521	20,000	59,540	43,934	1,03,474	3,000	.....		22,500	23,000	23,000	
Total ...	6,94,652	5,25,000	3,38,693	3,02,885	6,41,578	24,000	10,000	5,50,000	5,37,400	5,39,000	5,39,000	

22.—Education.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.										
Fees, Government Colleges, General.										
Fees and fines	1,24,208	1,06,000	66,153	66,357	1,32,510		1,24,000	1,24,000	1,24,000	Increased on actuals.
Fees, Government Colleges, Professional.										
Law class fees	12,666	14,000	6,132	6,447	12,579		9,000	12,000	12,000	Reduced on actuals.
Engineering College fees ...	16,300	15,000	7,466	7,994	15,460		16,000	16,000	16,000	
	28,966	29,000	13,598	14,441	28,039		25,000	28,000	28,000	
Fees, Government Schools, General.										
Fees and fines, High Schools ..	2,94,582	2,88,000	1,58,451	1,46,458	3,04,909		2,87,000	2,88,000	2,88,000	
Ditto, Middle Schools	36,407	27,000	15,688	16,717	32,405		21,000	21,000	21,000	The actuals include receipts of the Kurseong Boarding Schools.
Ditto, Primary Schools	1,542	150	1,038	86	1,124		.....	.....	.....	
Ditto, Boarding Schools	70	14,850	21	184	205		14,600	14,000	14,000	
Fees and fines, Girls' Schools...	.....	.....	.....	.....	.....		200	.....	.....	
	3,32,601	3,30,000	1,75,198	1,63,445	3,38,643		3,22,800	3,23,000	3,23,000	
Fees, Government Schools. Special.										
Fees and fines, Technical schools	15,072	12,000	8,027	6,530	14,557		7,000	15,000	15,000	Increased on actuals.
Contributions.										
Contributions from Native States and private persons ..	12,194	12,000	7,726	2,874	10,600		7,500	11,000	11,000	Reduced on actuals.
Contributions from Municipalities	10,340	10,000	5,951	4,679	10,630		10,100	10,000	10,000	
	22,534	22,000	13,677	7,553	21,230		17,600	21,000	21,000	
Income from Endowments.										
Rent of lands and houses ...	3,750	6,000	2,500	625	3,125		5,000	5,000	5,000	
Interest on Government securities	.....	.....	.....	.....	.....		13,500	.....	.....	Estimated for under XXII Interest.
	3,750	6,000	2,500	625	3,125		18,500	5,000	5,000	
Miscellaneous.										
Sale proceeds of books ...	132	100	100	33	133		100	100	100	
Scholarship examination fees...	6,802	6,000	4,926	2,080	7,006		9,000	7,000	7,000	*Vide* charge *per contra.*
Transfer fees	446	400	98	279	377		400	400	400	
Miscellaneous	1,60,141	13,500	54,416	41,542	95,958		13,000	15,500	15,500	The high actuals of 1887-88 include large recoveries of payments made to District Funds to meet educational charges.
	1,67,521	20,000	59,540	43,934	1,03,474		22,500	23,000	23,000	
Total ...	6,94,652	5,25,000	3,38,693	3,02,885	6,41,578	5,50,000	5,37,400	5,39,000	5,39,000	

227

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Director of Public Instruction.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.												
A.—University	.....	.....	.....	... ..	.....	.....			.....	.....	.....	
B.—Direction	56,151	59,000	29,368	30,130	59,498	2,000			61,863	61,000	61,000	See details.
C.—Inspection	3,35,842	3,24,000	1,73,818	1,57,804	3,31,622	26,000			3,72,698	3,50,000	3,50,000	
D.—Government Colleges, General	4,44,074	4,56,000	2,33,487	2,13,957	4,47,444	9,000			4,84,175	4,65,000	4,02,637	
E.—Government Colleges, Professional	1,04,579	1,02,000	57,988	39,833	97,821	1,000			1,05,515	1,03,000	1,03,000	
F.—Government Schools, General	5,58,271	5,81,000	2,80,231	2,65,222	5,45,453	.....			5,83,900	5,81,000	5,81,000	
G.—Government Schools, Special	1,24,550	1,25,000	65,708	62,743	1,28,451	11,000			1,41,399	1,36,000	1,36,000	
H.—Grants-in-aid	5,51,944	5,46,000	2,86,205	2,21,791	5,07,996	24,000			5,86,000	5,70,000	5,65,000	
I.—Scholarships	2,09,835	1,88,000	1,10,352	1,07,244	2,17,596	8,000			1,96,000	1,96,000	1,96,000	
K.—Miscellaneous	28,379	29,000	15,151	12,364	27,495	4,000			35,000	33,000	33,000	
Refunds	7,454	3,000	3,908	3,806	7,714	2,000			.....	5,000	5,000	
Total ...	.....	.....	.....	.....	.....	.....		.....	.....	.....	23,73,637	
Deduct—For rounding ...	.....	.....	.....	.....	.....	.....		.....	.....	.....	637	
Deduct—Transferred to 23—Civil Furlough, &c., allowances	.....	.....	.....	.....	.....	.....		.....	.....	.....	.....	
Total ...	24,20,979	24,13,000	12,56,196	11,14,894	23,71,090	87,000		24,13,000	25,66,550	25,00,000	23,73,000	

GRANT 22.—EDUCATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889 90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		A.—UNIVERSITY.										
		B.—DIRECTION.										
		Salaries.										
1	1	Director of Public Instruction (2,500)	28,804	29,750	16,269	14,744	31,013		30,000	30,000	30,000	Increase due to increment.
		Establishment.										
1	2	Clerks (200 and over)	21,080	4,180	9,714	12,081	21,795		6,820	6,820	6,820	Increase due to the transfer here of one clerk whose pay is not now below Rs. 200.
26	25	Clerks (below 200)		18,910					18,415	18,415	18,415	Decrease due to the transfer from here to above of the clerk whose salary in 1888 was below Rs. 200.
13	13	Servants ...	1,128	1,128	564	564	1,128		1,128	1,128	1,128	
		Temporary establishment ...	125	.....	.....	.....	.....		.....	.....	.....	
			.....	24,218	.....	.....	.....		.....	26,363	26,363	
		Deduct—Probable savings ...	.....	468	.....	.....	.....		.....	563	563	
		Total Establishment ...	2,333	23,750	10,278	12,645	22,923		26,363	25,800	25,800	
		Allowances.										
		Travelling and tentage allowances	200	1,500	69	29	98		1,500	1,200	1,200	Reduced on actuals.
		Hill journey allowances ...	523	.....	220	827	1,047					
			723	1,500	289	856	1,145		.....	.....	.....	
		Supplies and Services.										
		Purchase of books and publications	10	.....	10	.....	10		.....	.....	.....	
		Contingencies.										
		Rent, rates, and taxes	....	4,000	.....	.....	.....		4,000	4,000	4,000	The contract contingent grant has been reproduced *pro forma.*
		Postage charges	1,344		843	522	1,365					
		Tour charges	.....		.....	36	36					
		Purchase and repair of furniture	162		128	73	201					
		Service telegrams	133		80	106	186					
		Office expenses and miscellaneous	2,642		1,471	1,148	2,619					
		Total Supplies and Services and Contingencies	4,291	4,000	2,532	1,885	4,417		4,000	4,000	4,000	
		Total Direction ...	56,151	59,000	29,368	30,130	59,498		61,863	61,000	61,000	
		C.—INSPECTION.										
		I.—INSPECTOR OF EUROPEAN SCHOOLS.										
		Salaries.										
1	1	Inspector (1,250)	15,280	15,000	7,780	9,200	16,980		15,000	15,000	15,000	
1	1	Assistant Inspector (330) ...	3,600	4,335	1,800	1,800	3,600		3,960	3,960	3,960	Decrease. Actual pay drawn.
		Total Salaries ...	18,880	19,335	9,580	11,000	20,580		18,960	18,960	18,960	
		Establishment.										
4	4	Clerks (below 200)	1,962	1,965	957	975	1,932		2,025	2,025	2,025	Increase due to increment.
4	4	Servants ...	339	360	183	205	388		360	360	360	
		Temporary establishment ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Establishment ...	2,241	2,325	1,140	1,180	2,320		2,385	2,385	2,385	

GRANT 22—EDUCATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		C.—INSPECTION—*continued.*										
		I.—INSPECTOR OF EUROPEAN SCHOOLS—*continued.*										
		Allowances										
		Travelling allowances ...	2,279	3,600	2,129	877	3,006		3,600	3,600	3,600	Represents fixed travelling allowance to Inspector and Assistant Inspector.
		Contingencies.										
		Rents, rates, and taxes ...	25		25	150	175					
		Tour charges	10		10	8	18					
		Postage charges	137		96	71	167					
		Office expenses and miscellaneous	225	553	120	136	256		553	555	555	The contract contingent grant has been reproduced *pro forma.*
		Service telegrams	1		.....	.....	.....					
		Purchase and repair of furniture	127		68	10	78					
		Purchase of books	.....		.....	.....	.....					
		Total Contingencies ...	525	553	319	375	694		553	555	555	
		Total Inspector of European Schools	23,925	25,813	13,168	13,432	26,600		25,498	25,500	25,500	
		2.—OTHER INSPECTORS.										
		Salaries.										
1	1	Inspector (1,500)		18,000					18,000	18,000	18,000	
1	1	Ditto (1,250)		15,000					15,000	15,000	15,000	
1	1	Ditto (1,000)		12,000					12,000	12,000	12,000	
1	2	Ditto (500)	61,416	6,000	31,993	25,325	57,318		12,000	12,000	12,000	
1	...	Ditto		5,520					.....	.....	.....	Promoted to above class.
1	1	Joint-Inspector (400—500) ...		4,800					5,040	5,040	5,040	Increase due to increment.
1	1	Assistant Inspector (400—500) ...		5,600					5,840	5,840	5,840	Ditto ditto.
4	4	Assistant Inspectors (300—400)...	30,355	17,780	15,515	14,345	29,860		18,460	18,460	18,460	Ditto ditto.
3	5	Assistant Inspectors (200—300)...		9,860					10,260	15,060	15,060	Increase due to increment and provision for two Mahomedan Assistant Inspectors provided for by Director separately.
6	6	Deputy Inspectors (200—300) ...		20,280					19,900	19,900	19,900	Officers drawing less pay.
13	13	Deputy Inspectors (150—200) ...		29,150					29,850	29,850	29,850	Increase due to increment.
24	23	Deputy Inspectors (100—150) ...	90,594	38,985	45,356	45,250	90,606		39,510	39,510	39,510	Decrease in number of officers against an increase due to increment.
2	3	Deputy Inspectors (75—100) ...		2,120					3,375	3,375	3,375	Increase of one officer against a decrease in the class preceding.
1	1	Deputy Inspector (50—75) ...		600					720	720	720	Increase due to increment.
1	1	Inspectress (200—300)		3,600					3,600	3,600	3,600	
49	51	Sub-Inspectors ...	26,390	37,710	10,814	18,514	29,328		39,140	39,140	39,140	Increase due to the appointment of four Sub-Inspectors on Rs. 30 per month in place of two on Rs. 50 per month in the Sonthal Pergunnahs.
			.....	2,27,005	.....	.....	.....		2,32,695	2,37,495	2,37,495	
		Deduct—Probable savings ...	.....	35,254	.....	.....	.....		5,695	28,393	29,484	
		Total Salaries ...	2,08,755	1,91,751	1,03,678	1,03,434	2,07,112		2,27,000	2,09,102	2,08,011	
		Establishment.										
32	34	Clerks	17,603	17,668	8,794	8,713	17,507		18,164	18,884	18,884	Increase due to increment and provision for two clerks for the Mahomedan Assistant Inspector provided for by Director separately—*vide* page 14.
8	8	Book mohurirs ..	497	828	293	414	707		828	828	828	
80	84	Servants	5,184	5,184	2,677	2,556	5,233		5,316	5,460	5,460	Increase due to the appointment of a Deputy and a chowkidar for the Joint-Inspector of Schools, Orissa Division, and two servants for the Mahomedan Assistant Inspector—*vide* Bengal Government Nos. 80 and 275, dated 28th January and 5th September 1888 respectively. The servants for the Mahomedan Assistant Inspectors have been provided for by Director separately.
		Temporary establishment ...	286	.....	266	.....	266		.....	.....	.....	
		Total establishment	23,570	23,680	12,030	11,683	23,713		24,308	25,172	25,172	
		Allowances.										
		Travelling allowances of Inspectors, and Joint and Assistant Inspectors	18,820	16,000	11,799	5,432	17,231		20,000	22,400	22,400	Represents fixed scale of travelling allowances including those allowed to the Mahomedan Assistant Inspector.
		Travelling allowances of Deputy and Sub-Inspectors ...	44,673	50,000	22,347	18,175	40,522		50,000	50,000	50,000	
		Total allowances ...	63,493	66,000	34,146	23,607	57,753		70,000	72,400	72,400	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
C.—INSPECTION—*contd.*										
Supplies and Services.										
Petty Construction	.....	100	.....	.....	.....		100	100	100	The contract contingent grant has been reproduced *pro formâ.*
Petty Repairs	.....									
Purchase of books	89	.....	89	.....	89					
Contingencies.										
Rents, rates, and taxes ...	5,293	16,656	2,680	2,403	5,083		17,608	17,726	18,817	The contract contingent grant has been reproduced *pro formâ,* plus charges for transmission of examination papers sanctioned in Bengal Government order Nos. 465—466, dated 3rd May 1888, and contingencies of the Mahomedan Assistant Inspector.
Postage charges	6,248		4,757	1,965	6,722					
Tour charges	374		314	29	343					
Telegram charges	156		64	102	166					
Purchase and repair of furniture	1,054		883	249	1,132					
Purchase and repair of tents	46		35	12	47					
Purchase of books	.....		.....	.....	.....					
Office expenses and miscellaneous	2,849		1,974	888	2,862					
Total contingencies ...	16,010	16,656	10,707	5,648	16,355		17,608	17,726	18,817	
Two Assistant Mahomedan Inspectors with establishment ...	.....	.....	.....	.....	.....		8,184	.....	.....	
Total other Inspectors ...	3,11,917	2,98,187	1,60,650	1,44,372	3,05,022		3,47,200	3,24,500	3,24,500	
Total inspection ...	3,35,842	3,24,000	1,73,818	1,57,804	3,31,622		3,72,698	3,50,000	3,50,000	
D.—GOVERNMENT COLLEGES, GENERAL.										
ARTS COLLEGES.										
English Colleges.										
Numbers. 1888-89. / 1889-90.										
Salaries.										
1 / 1 Principal (1,500)	88,816	18,000	45,766	42,803	88,569		18,000	18,000	18,000	
2 / 2 Principals (1,250)		30,000					30,000	30,000	30,000	
2 / 1 Ditto (1,000)		24,000					12,000	12,000	12,000	Decrease of officer against an increase of one in class 500—750.
1 / 1 Principal (750—1,000) ...		9,000								
1 / 2 Ditto (500—750) ...		11,300					11,900	11,900	11,900	Increase due to increment.
30 / 30 Professors (salaries varying) ...		2,38,002					15,000	15,000	15,000	Increase due to the appointment in this class in place of one on Rs. 1,000.
6 / 6 Assistant Professors (salaries varying) ...		13,060					2,47,113	2,47,113	2,47,113	Increase due to increment.
15 / 20 Lecturers and Assistant Lecturers (salaries varying) ...		20,840					15,540	15,540	15,540	
13 / 15 Teachers on less than 200 ...	2,20,951	11,748	1,12,628	1,10,375	2,23,003		30,270	30,270	30,270	Increase due to the appointment of additional lecturers, one in Cuttack, two in Rajshahye, one in Krishnagar, and one in Presidency—*vide* Bengal Government Nos. 803 and 270, dated 22nd November 1887 and 7th March 1888 respectively.
1 / 1 Pandit on less than 200 ...		600					13,068	13,068	13,068	Increase due to the permanent appointment of the temporary workman and provision being made here for the Patna Laboratory Assistant.
3 / 4 Moulvies on less than 200 ...		3,350					600	600	600	
... / ... Temporary workmen		360					3,765	3,765	3,765	Increase due to the appointment of an additional Moulvi in Rajshahye College, *vide* Bengal Government No. 841, dated 2nd December 1888. Appointed permanently, *vide* remark against teachers.
		3,80,260					3,97,256	3,97,256	3,97,256	
Deduct—Probable savings ...	.....	54,683	.....	.....	.....		52,256	70,223	79,223	
Total Salaries ...	3,09,767	3,25,577	1,58,394	1,53,178	3,11,572		3,45,000	3,27,033	3,27,033	

GRANT 22—EDUCATION:—*continued.*

Numbers 1888-89	Numbers 1889-90	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL.										
		ARTS COLLEGES.										
		English Colleges.										
		Establishment.										
17	19	Clerks and Librarians on less than 200 ...	.....	9,635	.....	.....	.....		9,959	9,959	9,959	Increase due to the appointment of an additional clerk in the Dacca College, and the creation into two appointments of that held by the 2nd Clerk of the Krishnagar College.
		Deduct—Amount transferred to Government Schools, General—High ...	.....	2,902	.....	.....	.....		3,262	3,262	3,262	
			10,759	6,733	5,717	5,902	11,619		6,697	6,697	6,697	
104	107	Servants ...		7,810					7,734	7,734	7,734	Increase due to the appointment of two servants in the Presidency and one in the Rajshahye College.
		Deduct—Amount transferred to Government Schools, General—High ...	.....	1,983	.....	.....	.....		1,659	1,659	1,659	
			5,242	5,817	2,366	2,753	5,119		6,075	6,075	6,075	
		Total Establishments ..	16,001	12,550	8,083	8,655	16,738		12,772	12,772	12,772	
		Berhampore College and School Establishment not likely to be taken over by the local body	.....	420	.....	.....	.....		.....	.....	.....	
		Allowances.										
		Travelling allowances	502	200	446	104	550		500	500	500	Increased on actuals.
		Supplies and Services.										
		Prizes	.....		.....	.....	.....					
		Grants to libraries	3,714		2,348	165	2,513					
		Value of mathematical stores...	.....	4,830	.....	.....	.....		4,830	4,830	4,830	The contract contingent grant has been reproduced *pro forma.*
		Do. of medical stores	108		108	.....	108					
		Freight on Europe stores ...	.....		.....	.....	.....					
		Petty repairs	213		.....	16	16					
		Total Supplies and Services ...	4,035	4,830	2,456	181	2,637		4,830	4,830	4,830	
		Contingencies.										
		Rents, rates, and taxes ...	804		804	2,066	2,870		2,950	2,950	2,950	
		Purchase and repair of furniture	38		.....	.....	.....					
		Subscription to newspapers ...	30	12,423	.....	.....	.....		7,915	7,915	7,915	Represent the part of the contract contingent grant as distributed by Director.
		Postage charges	128		83	84	167					
		Telegram charges	57		42	31	73					
		Office expenses and miscellaneous	8,716		5,947	2,170	8,117					
		Total Contingencies ...	9,773	12,423	6,876	4,351	11,227		10,865	10,865	10,865	
		Total English Colleges ...	3,40,078	3,56,000	1,76,255	1,66,469	3,42,724		3,73,967	3,56,000	3,56,000	
		BETHUNE GIRLS' SCHOOL.										
		Salaries.										
		COLLEGE DEPARTMENT.										
1	1	Lady Superintendent (200) ...	3,120	2,400	.....	1,200	.....		2,400	2,400	2,400	
2	2	Professors (75—100) and (100—150)		2,220					2,400	2,400	2,400	Increase due to increment.
1	1	Professor (50) ...		600					600	600	600	
		Total College Department	8,519	5,220		4,166	.....		5,400	5,400	5,400	
		SCHOOL DEPARTMENT.										
3	3	Masters		1,320					1,320	1,320	1,320	
6	6	Mistresses ...		3,180					3,120	3,120	3,120	Actual pay drawn by Mistresses.
3	3	Pandits		1,140					1,200	1,200	1,200	
		Total School Department ...	.....	5,640	.....	.....	.....		5,640	5,640	5,640	
			.....	10,860	.....	.....	.....		.....	11,040	11,040	
		Deduct—Probable savings	.....	330	.....	.....	.....		.....	778	778	
		Total Salaries ...	11,639	10,530	5,677	5,366	11,043		11,040	10,262	10,262	

GRANT 22 —EDUCATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		BETHUNE GIRLS' SCHOOL—*continued.*										
		Establishment.										
1	1	Sircar	2,490	240	1,134	40	.....		240	240	240	
27	27	Servants		2,136		1,255	.....		2,262	2,262	2,262	Provision made for increased salary of malees regarding which nothing is known to this office.
			2,490	2,376	1,134	1,295	2,429		2,502	2,502	2,502	
		Allowances.										
		Allowance to Master for clerical duties	.....	.....	.....	.....	.....		2,400	2,400	2,400	Included in 1888-89 under "Office Expenses and Miscellaneous."
		Supplies and services	.....	.....	.....	.....	.....					
		Boarding charges	.....	.....	.....	.....	.....					
		Contingencies.										
		Rents, rates, and taxes ...	426	694	173	377	550		755	836	836	Estimate of the Secretary to the Corporation of the Town of Calcutta.
		Postage charges ... ... Office expenses and miscellaneous	1,894	4,400	1,159	869	2,028		2,000	2,000	2,000	The boarding charges included in 1888-89 under this head have been separated.
		Total Contingencies ...	2,320	5,094	1,332	1,246	2,578		2,755	2,836	2,836	
		Total Bethune Schools ...	16,449	18,000	8,143	7,907	16,050		18,697	18,000	18,000	
		ORIENTAL COLLEGES—SANSCRIT COLLEGES.										
		COLLEGE DEPARTMENT.										
		Salaries.										
1	1	Principal (1,000)	12,000	12,000	6,000	6,000	12,000		12,000	12,000	12,000	
2	2	Professors ...		3,070					3,310	3,310	3,310	Increase due to increment.
1	1	Assistant Professor		540					540	540	540	
2	2	Lecturer and Assistant Lecturer		4,600					4,720	4,720	4,720	Ditto ditto.
		Total College Department		20,210					20,570	20,570	20,570	
		SCHOOL DEPARTMENT.	17,643	.....	9,020	9,207	18,227					
1	1	Assistant Professor		1,160					995	995	995	Decrease due to appointment of an officer on less pay than that provided for in 1888-89.
1	1	Master (200) ..		2,400					2,400	2,400	2,400	
5	5	Masters (below 200)		4,160					4,370	4,370	4,370	Increase due to increment.
6	6	Pandits (below 200)		2,880					2,880	2,880	2,880	
		Total School Department...		10,600					10,645	10,645	10,645	
		Deduct—Probable savings		30,810 2,150					31,215 1,215	31,215 615	31,215 615	
		Total Salaries ...	29,643	28,660	15,020	15,207	30,227		30,000	30,600	30,600	
		Establishment.										
1	1	Clerk	785	840	395	420	815		900	900	900	Ditto ditto.
1	1	Librarian ...	360	360	180	180	360		360	360	360	
9	9	Servants ...	672	672	336	336	672		672	672	672	
		Total Establishment	1,817	1,872	911	936	1,847		1,932	1,932	1,932	
		Allowances.										
		Travelling allowance	42	50	.....	.....	.....		50	50	50	
		Supplies and Services.										
		Prizes	.....	150	.....	.....	.....		150	150	150	The contract grant has been reproduced *pro forma.*
		Grants to Libraries	749	600	749	374	1,123		600	600	600	
		Special charges for compiling a new Catalogue of Sanscrit Manuscripts	.....	2,363	.....	.....	.....		2,363	2,363	.....	Director's estimate retained. Government will now please decide whether provision should be made.
		Petty repairs	.....	.....	.....	4	4		.....	.....	.....	
		Total Supplies and Services ...	749	3,113	749	378	1,127		3,113	3,113	750	

GRANT 22.—EDUCATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		D.—GOVERNMENT COLLEGES, GENERAL—*contd.*										
		ORIENTAL COLLEGES—SANSCRIT COLLEGE—*contd.*										
		Contingencies.										
		Rent, rates, and taxes	.....	.....	.....	.....	.....		.....	.....	.....	
		Repairs of furniture	2	.....	1	31	32		888	.....	.....	Provided for under Hindu school.
		Postage charges	6	305	145	5	5		305	305	305	The contract contingent grant has been reproduced *pro forma.*
		Office expenses and miscellaneous	327			45	190					
		Total Contingencies ...	335	305	146	81	227		1,193	305	305	
		Total Sanscrit College ...	32,586	34,000	16,826	16,602	33,428		36,288	36,000	33,637	
		CALCUTTA MADRASSA.										
		College Department.										
		Salaries.										
1	1	Principal (750)...	9,000	9,000	4,500	4,500	9,000		9,000	9,000	9,000	
1	...	Assistant Professor		4,800					.....	.....	.....	Appointment abolished—*vide* Bengal Government No. 627, dated 1st August 1888.
2	...	Assistant Professors on less than 200 ...		3,000					.....	.....	.....	
		Total College Department ...		16,800					9,000	9,000	9,000	
		School Department.	30,036		15,170	14,564	29,734					
1	1	Master (300) ...		3,000					3,600	3,600	3,600	Increase due to revision of establishment sanctioned in Bengal Government No. 627, dated 1st August 1888.
13	13	Masters (less than 200) ...		7,500					9,324	9,324	9,324	
1	1	Moulvi (300—400)		4,280					4,520	4,520	4,520	
12	12	Moulvies (less than 200) ...		7,200					7,584	7,584	7,584	
1	1	Teacher		300					300	300	300	
1	1	Pandit		300					360	360	360	
		Total School Department ...	.....	22,580	.....	.....	.....		25,688	25,688	25,688	
			.....	39,380	.....	.....	.....		.....	34,688	34,688	
		Deduct—Probable savings... ...	.....	2,552	.....	.....	.....		.....	223	223	
		Total Salaries ...	39,036	36,828	19,670	19,064	38,734		34,688	34,465	34,465	
		Establishment.										
3	3	Clerks and Librarian.	1,680	1,578	759	797	1,556		1,800	1,800	1,800	Ditto ditto.
7	17	Servants	1,311	1,302	666	650	1,316		1,302	1,302	1,302	
		Total Establishment	2,991	2,880	1,425	1,447	2,872		3,102	3,102	3,102	
		Allowances.										
		Travelling allowances	.....	50	.....	.....	.....		50	50	50	
		Allowance to hostel	.....	.....	.....	.....	.....		1,800	.....	.....	
		Services and supplies.										
		Prizes	.....	480	.....	.....	.....		480	480	480	
		Grants to Libraries	629	390	629	.....	629		390	390	390	
		Grants towards the maintenance of night studies ...	.....	.....	.....	.....	.....		360	360	360	*Vide* Bengal Government No. 627, dated 1st August 1888.
		Contingencies.										
		Rent, rates, and taxes	.....	1,224	.....	945	945		1,905	3,705	3,705	Includes rent of additional hostel sanctioned in Bengal Government No. 627, dated 1st August 1888.
		Postage charges	12	1,148	6	11	17		1,148	1,148	1,148	
		Repair of furniture	2		.....	.....	.....					
		Office expenses and miscellaneous	1,831		722	361	1,083					
		Total Contingencies ...	1,845	2,372	728	1,317	2,045		3,053	4,853	4,853	
		Total Calcutta Madrassa ...	44,501	43,000	22,452	21,828	44,280		43,923	43,700	43,700	
		Total Oriental Colleges ...	77,087	77,000	39,278	38,430	77,708		80,211	79,700	77,337	
		Expenditure on Petty Construction in Government Colleges, General, paid from the Educational Budget—										
		English Colleges	303	800	3	.....	3		800	800	800	
		Oriental Colleges	.....		.....	.....	.....					
		Total Expenditure on Petty Construction, &c.	03	800	3	.....	3		800	800	800	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*continued.*										
D.—GOVERNMENT COLLEGES, GENERAL—*continued.*										
ORIENTAL COLLEGES—*contd.*										
Expenditure on Furniture and Apparatus in Government Colleges, General paid from the Educational Budget.										
Cost of European Stores—										
English Colleges	9,051	.....	8,855	52	8,907		.....	.....	.....	No provision needed.
Oriental Colleges	57	.....	57	...	57		.....	.....	.....	
Total European Stores ...	9,108	.....	8,912	52	8,964		.....	.....	.....	
Stores (locally purchased)—										
English Colleges	1,049	4,200	896	1,094	1,990		10,500	10,500	10,500	The Director explains that he has applied to Government to increase the grant to Rs. 12,000 to meet the cost of apparatus indented for through Messrs. Smith, Stanistreet & Co. Out of this sum, provision for Rs. 10,500 is made here, and the difference of Rs 1,500 under Government Colleges, professional.
Oriental ,, ...	.....		.....	5	5					
Total Other Stores ...	1,049	4,200	896	1,099	1,995		10,500	10,500	10,500	
Total Expenditure on Furniture and Apparatus, &c. ...	10,157	4,200	9,808	1,151	10,959		10,500	10,500	10,500	
Total Government Colleges, General	4,44,074	4,56,000	2,33,487	2,13,957	4,47,444		4,84,175	4,65,000	4,62,637	
E.—GOVERNMENT COLLEGES, PROFESSIONAL.										
LAW COLLEGES.										
Numbers. 1888-89. 1889-90.										
6 6 Law Lecturers ...	8,999	9,000	4,350	2,947	7,297		9,668	9,000	9,000	Paid from fees.
Contingencies.										
Purchase of Law Books ...	.....	.....	.....	.....	.....		.....	.....	.....	
Total Law Colleges ...	8,999	9,000	4,350	2,947	7,297		9,668	9,000	9,000	
CIVIL ENGINEERING COLLEGE, HOWRAH.										
Numbers. 1888-89. 1889-90.										
Salaries.										
1 1 Principal (1,250)	.....	15,000	7,500	.....	.....		15,000	15,000	15,000	The pay of the officer having reached its maximum, Rs. 1,000, provision has accordingly been made here.
1 2 Professors (1,000)	.....	12,000	24,970	.....	.....		24,000	24,000	24,000	
1 1 Ditto ...	.....	11,750					.....	.....	.....	
1 1 Ditto (200—300)	.....	2,780					3,220	3,220	3,220	Increase due to increment.
1 1 Lecturer in Physical Science (200—300) ...	.....	3,060					3,060	3,060	3,060	
1 1 Assistant Lecturer	.....	2,150					2,270	2,270	2,270	Ditto ditto.
2 2 Masters	.....	2,690					2,810	2,810	2,810	
1 1 Teacher of drawing (500) ...	.....	6,000					6,000	6,000	6,000	
	.....	55,430	.....	.....	.....		.....	56,360	56,360	
Deduct—Probable Savings...	.....	1,062	.....	.....	.....		.....	1,847	1,847	
Total Salaries ...	62,750	54,368	32,470	24,790	57,260		56,360	54,513	54,513	
Establishment.										
4 4 Clerks	4,035	2,460	2,117	1,720	3,837		2,460	2,460	2,460	
1 1 Draftsman ...	.....	600	.....	.....	.....		600	600	600	
30 30 Servants	2,145	2,484	1,106	1,536	2,642		2,484	2,484	2,484	
Total Establishment ...	6,180	5,544	3,223	3,256	6,479		5,544	5,544	5,544	
Allowances.										
Travelling allowance	839	1,000	813	500	1,313		1,000	1,000	1,000	
Allowances to Roman Catholic Priest	.....	600	.....	.....	.....		600	600	600	
Allowances to Drill Sergeant for doing Steward's duties ...	.....	360	.....	.....	.....		360	360	360	
Allowances to Monitors ...	324	348	166	148	314		348	348	348	
Total Allowances ...	1,163	2,308	979	648	1,627		2,308	2,308	2,308	

GRANT 22—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
E.—GOVERNMENT COLLEGES, PROFESSIONAL—*continued.*										
CIVIL ENGINEERING COLLEGE, HOWRAH—*continued.*										
Supplies and Services.										
Library allowance	475	600	434	24	458		600	600	600	
Survey ditto	2,114	2,000	2,114	.....	2,114		2,000	2,000	2,000	
Model ditto		600					600	600	600	
Cost of medical stores	81	200	70	.....	70		200	200	200	
Boarding charges	13,260	22,526	6,213	6,236	12,449		22,580	22,580	22,580	
Charges for chemicals	..	240	...	.....	.....		240	240	240	
Cost of Europe stores	1,011	.....	1,011	.....	1,011		.....	.....	.....	
Materials and tools for practical training	4,530	.....	4,530	.....	4,530		.....	.....	.....	
Total Supplies and Services ...	21,471	26,166	14,372	6,260	20,632		26,220	26,220	26,220	
Contingencies.										
Rents, rates, and taxes... ...	560	2,000	.....	840	840		2,055	2,055	2,055	Estimate of the Secretary to the Howrah Municipality.
Postage charges	47	50	32	25	57		50	50	50	
Telegram charges	6	1,564	6	.....	6		1,510	1,510	1,510	
Office expenses and miscellaneous	3,403		2,556	875	3,431					
Total Contingencies ...	4,016	3,614	2,594	1,740	4,334		3,615	3,615	3,615	
Total Civil Engineering College, Howrah	95 580	92,000	53,638	36,694	90,332		94,047	92,200	92,200	
Expenditure on petty construction in Government Colleges, Professional, paid from the Educational Budget.										
Law Colleges		300		154	154		300	300	300	
Engineering College										
Total ...		300		154	154		300	300	300	
Expenditure on furniture and apparatus in Government Colleges, Professional paid from the Educational Budget.										
Law Colleges		700		38	38		1,500	1,500	1,500	*Vide* remarks against Government Colleges, General.
Engineering College										
Total ...		700		38	38		1,500	1 500	1,500	
Total Government Colleges, Professional	1,04,379	1,02,000	57,988	39,833	97,821		1,05,515	1,03,000	1,03,000	
F.—GOVERNMENT SCHOOLS, GENERAL.										
SECONDARY SCHOOLS FOR BOYS AND GIRLS.										
English and Vernacular.										
DISTRICT SCHOOL COMMITTEES, PROVINCIAL.										
Establishment.										
Clerks	2,512	1,740	579	870	1,449		1,740	1,740	1,740	
Servants	9	186	1	.....	1		186	186	186	
Total Establishment ...	2,521	1,926	580	870	1,450		1,926	1,926	1,926	
Allowances.										
[illegible] Allowances	.....	532	.....	.....	.....		540	132	132	Larger provision does not appear to be necessary.
Contingencies.										
Postage charges	137	342	94	1	95		342	342	342	The contract contingent grant has been reproduced *pro forma.*
Office expenses and miscellaneous	293		260	29	289					
Total Contingencies ...	430	342	354	30	384		342	342	342	
Total District School Committees, Provincial	2,951	2,800	934	900	1,834		2,808	2,400	2,400	

GRANT 22 —EDUCATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		HIGH SCHOOLS, PROVINCIAL										
		COLLEGIATE SCHOOLS.										
		Salaries.										
1	1	Master (400—500)		5,740					5,980	5,980	5,980	
2	3	Masters (200—300)		6,680					9,520	9,520	9,520	
1	...	Do.	92,752	2,400	44,655	41,591	86,246					Provision made here for the salary of the Master, whose salary in 1888-89 was below Rs 200.
106	107	Do. (less than 200)		66,860					69,075	69,075	69,075	Increase due to the appointment of an additional Pundit in the Krishnagar College.
			.....	81,680	.....	.....	.....		84,575	84,575	84,575	
		Deduct—Probable savings ...	.....	929	.....	.....	.....		575	803	803	
		Total Salaries ...	92,752	80,751	44,655	41,591	86,246		84,000	83,772	83,772	
		Establishment.										
		Amount transferred from Government Colleges, General—English Colleges	.....	.....	.....	.....	.....		.....	.....	.....	
		Clerks	3,617	2,902	1,989	1,995	3,984		3,262	3,262	3,262	*Vide* remarks against Government Colleges, General—page 17.
8	13	Servants	3,740	1,983	1,970	1,852	3,831		1,659	1,659	1,659	
		Servants directly under Government schools ...		564					1,014	1,014	1,014	Increase due to the appointment of four servants in the Krishnagar College and one in Rajshahye.
		Total Establishment	7,357	5,449	3,968	3,847	7,815		5,935	5,935	5,935	
		Allowances.										
		Travelling allowances	94	100	37	.....	37		100	100	100	
		Supplies and Services.										
		Petty repairs	43	.....	43	.....	43		.....	.....	.....	
		Prizes	974	620	974	.....	974		620	620	620	Estimate of Director retained.
		Library allowances	606	480	414	.....	414		845	845	845	
		Total Supplies and Services ...	1,623	1,100	1,431	.....	1,431		1,465	1,465	1,465	
		Contingencies.										
		Rents, rates and taxes ...	72	52	54	142	196		1,155	1,155	1,155	
		Subscription to newspapers ...	10	.....	10	.....	10		.....	.....	.....	
		Postage charges	35	25	22	.....	22		25	25	25	
		Telegram charges	.....	.....	—7	.....	—7		.....	.....	.....	
		Office expenses and miscellaneous	1,484	1,523	688	778	1,466		1,548	1,548	1,548	
		Total Contingencies ...	1,601	1,600	767	920	1,687		2,728	2,728	2,728	
		Total Collegiate Schools, Provincial	1,03,427	89,000	50,858	46,358	97,216		94,228	94,000	94,000	
		HINDU SCHOOL.										
		Salaries.										
1	1	Master (500) ...	.....	6,000	.....	.....	.....		6,000	6,000	6,000	
1	1	Do. (200) ...	.....	2,400	.....	.....	.....		2,400	2,400	2,400	
18	14	Do. (less than 200)	.....	13,100	.....	.....	.....		10,535	10,535	10,535	Appointment of four masters vacant explains the decrease.
		Total Salaries ...	.....	21,500	.....	.....	.....		18,935	18,935	18,935	
		Establishment.										
1	1	Clerk and Librarian (25) ...	.....	300	.....	.....	.....		300	300	300	
10	10	Servants	.....	742	.....	.....	.....		732	732	732	
		Total Establishment	.....	1,042	.....	.....	.....		1,032	1,032	1,032	
			.....	22,542	.....	.....	.....		19,967	19,967	19,967	
		Deduct—Probable savings ...	.....	374	.....	.....	.....		67	635	635	
		Total Salaries and Establishment	.....	22,168	.....	.....	.....		19,900	19,332	19,332	

GRANT 22.—EDUCATION—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
HIGH SCHOOLS, PROVINCIAL—*contd.*										
HINDU SCHOOL—*contd.*										
Supplies and Services.										
Prizes	.....	100	.....	.....	.....		100	100	100	
Contingencies.										
Rents, rates and taxes	.....	1,632	.....	.....	.....		888	1,968	1,968	Estimate of the Secretary to the Corporation of the town of Calcutta.
Postage charges	.....	600	.....	.....	.....		600	600	600	
Office expenses and miscellaneous	.....									
Total Contingencies ...	.....	2,232	.....	.....	.....		1,568	2,568	2,568	
Total Hindu School ...	.....	24,500	.....	.....	.....		21,488	22,000	22,000	*Note*—The actuals on this account are merged with those of district schools, page 42.
HARE SCHOOL.										
NUMBERS. 1888-89. 1889-90.										
Salaries.										
1 1 Master (500) ...	.....	6,000	.....	.....	.....		6,000	6,000	6,000	
1 1 ,, (200—300)	.....	3,000	.....	.....	.....		3,240	3,240	3,240	Increase due to increment.
21 21 Masters (less than Rs. 200)	.....	14,270	.....	.....	.....		13,695	13,695	13,695	Decrease due to appointments on minimum pay.
Total Salaries ...	.....	23,270	.....	.....	.....		22,935	22,935	22,935	
Establishment.										
1 1 Clerk and Librarian (25) ...	.....	300	.....	.....	.....		300	300	300	
9 9 Servants ...	.....	672	...	.....	.....		672	672	672	
Total establishment ...	.....	972	.....	.....	.....		972	972	972	
	.....	24,242	.....	.....	.....		23,907	23,907	23,907	
Deduct—Probable Savings ...	.....	758	.....	.....	.....		307	591	591	
Total Salaries and Establishment	.....	23,484	.....	.....	.....		23,600	23,316	23,316	
Supplies and Services.										
Prizes	.....	100	.....	.....	.....		100	100	100	
Grants to library	.....	120	.....	.....	.....		120	120	120	
Total Supplies and Services	.....	220	.....	.....	.....		220	220	220	
Contingencies.										
Rents, rates and taxes ...	.....	816	.....	.....	.....		555	984	984	Estimate of the Secretary to the Corporation of the Town of Calcutta.
Postage charges	.....	480	.....	.....	.....		480	480	480	The contract contingent grant has been reproduced *pro forma.*
Office expenses and miscellaneous										
Total Contingencies ...	.....	1,296	.....	.....	.....		1,035	1,464	1,464	
Total Hare School ...	.....	25,000	.....	.....	.....		24,855	25,000	25,000	*Note.*—The actuals on this account are merged in those of district schools.
DISTRICT SCHOOLS.										
NUMBERS. 1888-89. 1889-90.										
Salaries.										
9 6 Masters (on 200 and over) ..	.....	27,500	.....	.....	.....		18,640	18,640	18,640	Decrease due to the transfer of Utterparah school to private management, and to the abolition of the appointments in Bhagulpore and Tipperah, against an increase due to increment.
472 457 Masters (on less than 200) ...	.....	2,38,212	.....	.....	.....		2,39,266	2,39,266	2,39,266	
	.....	2,65,712	.....	.....	.....		2,57,906	2,57,906	2,57,906	
Deduct—Probable savings	.....	9,705	.....	.....	.....		1,906	2,770	2,770	
Total Salaries ...	2,93,478	2,56,007	1,45,724	1,49,504	2,95,228		2,56,000	2,55,136	2,57,136	

GRANT 22.—EDUCATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
		HIGH SCHOOLS, PROVINCIAL—*contd.*										
		DISTRICT SCHOOLS.										
		Establishments.										
20	19	Clerks and Librarians	4,982	4,548	2,488	2,571	5,059		4,620	4,620	4,620	Increase due to increments against a decrease of one clerk and two servants of the Utterparah school transferred to private management.
1	1	Compounder ...	.....	120	.....	.....	.....		120	120	120	
178	176	Servants ...	11,795	10,542	5,934	6,186	12,120		10,308	10,308	10,308	
		Total Establishment ...	16,777	15,210	8,422	8,757	17,179		15,048	15,048	15,048	
		Allowances.										
		Allowances to masters for clerical duties	.....	180	.....	.....	.....		.....	.....	.....	
		Travelling allowances	699	620	335	223	558		700	700	700	
		Total Allowances ...	699	800	335	223	558		700	700	700	
		Supplies and Services.										
		Petty repairs	2,458	800	2,015	16	2,031		.....	.....	.....	Estimated under Petty construction.
		Prizes	2,490	3,000	2,099	288	2,387		2,908	2,908	2,909	
		Library allowances	5,083	4,000	4,440	432	4,872		3,008	3,008	3,008	
		Value of stores supplied ..	5	.....	1	.....	1		.....	.....	.....	
		Total Supplies and Services ...	10,036	7,800	8,555	736	9,291		5,916	5,916	5,916	
		Contingencies.										
		Rents, rates and taxes	2,016	1,783	1,195	1,852	3,047		3,902	3,900	3,900	
		Subscription to newspapers ...	26	50	10	.....	10		.....	.....	.....	
		Postage charges	356	250	211	234	445		89	300	300	Increased on actuals.
		Telegram charges	4	.....	3	12	15		.....	.....	.....	
		Office expenses and miscellaneous	8,016	5,000	4,666	2,979	7,645		4,028	6,000	6,000	Ditto.
		Purchase and repairs of furniture	100	100	.....	40	40		.....	.....	.....	
		Total Contingencies ...	10,518	7,183	6,085	5,117	11,202		8,019	10,200	10,200	
		Total District Schools ...	3,31,508	2,87,000	1,69,121	1,64,337	3,33,458		2,85,683	2,87,000	2,87,000	NOTE.—The actuals include those of Hindu and Hare Schools.
		Total High Schools, Provincial	4,34,935	4,25,500	2,19,979	2,10,695	4,30,674		4,26,254	4,28,000	4,28,000	
		MIDDLE CLASS SCHOOLS, PROVINCIAL.										
		ENGLISH.										
		Salaries.										
23	24	Masters ...	3,637	8,490	1,759	2,464	4,223		8,670	8,670	8,670	Increase due to the appointment of one master in the Darjeeling Anglo-Hindi School.
		Establishment.										
...	...	Clerks ...	.....	.....	.....	90	90		240	240	240	
4	4	Servants ...	16	240	.....	108	108		.....	.....	.....	
				8,730					8,910	8,910	8,910	
		Deduct—Probable Savings ...		180					110	1,400	1,400	
		Total Salaries and Establishment	3,653	8,550	1,759	2,662	4,421		8,800	7,510	7,510	
		Allowances.										
		Travelling allowances ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Supplies and Services.										
		Prizes	.....	126	.....	.....	.....		126	126	126	

GRANT 22—EDUCATION—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS, GENERAL.—*contd.*										
MIDDLE CLASS SCHOOLS, PROVINCIAL.—*contd.*										
ENGLISH.—*contd.*										
Contingencies.										
Rents, rates and taxes ...	.....	.....	.....	.....	.....		138	138	138	
Postage charges										
Office expenses and miscellaneous	104	324	11	55	66		660	626	626	Includes Rs. 300 for laboratory charges of the Calcutta Model School.
Total Middle Class English, Provincial	3,757	9,000	1,770	2,717	4,487		9,724	8,400	8,400	
MIDDLE CLASS VERNACULAR, PROVINCIAL.										
Numbers. 1888-89. 1889-90.										
Salaries.										
147 149 Masters ...	34,539	26,328	14,874	12,190	27,064		26,400	26,400	26,400	Increase due to the appointment of one pundit in Bhagulpore, two in Chota Nagpore and one in Dacca, against a decrease of one in Patna and one in Presidency.
Deduct—Probable savings ...		1,374					.....	556	556	
Total Salaries ...		24,954					26,400	25,844	25,844	
Establishment.										
2 2 Clerks ...	447	360	223	157	380		300	300	300	Decrease due to reduction of the pay of the clerk in the Presidency.
39 36 Servants ...	2,033	1,962	960	780	1,740		1,800	1,800	1,800	Decrease due to reduction of three in the number, which appointments were tentatively sanctioned in 1888-89.
Total Establishment ...	2,480	2,322	1,183	937	2,120		2,100	2,100	2,100	
Allowances.										
Travelling allowances	74	20	45	40	85		70	70	70	
Supplies and Services.										
Petty repairs	35	113	35	.....	35		.....	.....	.....	
Prizes	139	135	98	120	218		123	200	200	Increased on actuals.
Library grants	.....	352	.....	.....	.....		346	150	150	Reduced on actuals.
Total Supplies and Services ...	174	600	133	120	253		469	350	350	
Contingencies.										
Rents, rates and taxes	176	1,880	48	40	88		1,776	1,776	1,776	
Postage charges	24	1,224	8	2	10		860	860	860	
Office expenses and miscellaneous	1,200		370	428	798					
Total Contingencies ...	1,400	3,104	426	470	896		2,636	2,636	2,636	
Circle Fund Schools	29,516	30,000	15,805	15,842	31,647		30,000	30,000	30,000	
Total Middle Class Vernacular, Provincial	68,183	61,000	32,466	29,599	62,065		61,675	61,000	61,000	
GIRLS' SCHOOL, PROVINCIAL.										
EDEN FEMALE SCHOOL, DACCA.										
Numbers. 1888-89. 1889-90.										
Salaries.										
1 Head Mistress (200)	4,067	2,400	2,089	1,975	4,064		2,400	2,400	2,400	
6 6 Mistresses ...		2,040					2,040	2,040	2,040	
Establishment.										
6 6 Servants	276	276	138	138	276		276	276	276	
		4,716	.....	.....	.....		4,716	4,716	4,716	
Deduct—Probable savings	.....	36	.....	.....	.....		36	36	36	
Total Salaries and Establishment	4,343	4,680	2,227	2,113	4,340		4,680	4,680	4,680	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS, GENERAL.—*contd.*										
GIRLS' SCHOOL, PROVINCIAL—*continued.*										
EDEN FEMALE SCHOOL, DACCA—*contd.*										
Supplies and Services.										
Prizes	2	.....	.....	.....	.....		.....	.....	.....	
Contingencies.										
Rents, rates and taxes	840	840	420	420	840		840	840	840	
Postage charges	.....	480	.....	.....	.....		480	480	480	
Office expenses and miscellaneous	401		199	208	407					
Total Contingencies ...	1,241	1,320	619	628	1,247		1,320	1,320	1,320	... ...
Total Girls' School ...	5,586	6,000	2,846	2,741	5,587		6,000	6,000	6,000	
BOARDING SCHOOLS.										
NUMBERS. 1888-89. / 1889-90. — KURSEONG BOARDING SCHOOL.										
Salaries.										
1 / 1 Master (250) ...	.....	3,000	.....	.....	.....		3,000	3,000	3,000	
6 / 5 Masters (on less than 200) ...	.....	5,760	.....	.....	.....		5,640	5,640	5,640	Decrease due to abolition of one appointment.
Total Salaries	11,340	8,760	5,810	5,268	11,078		8,640	8,640	8,640	
Establishment.										
30 / 30 Servants	3,453	3,780	1,672	1,969	3,641		3,780	3,780	3,780	
		12,540								
Deduct—Probable savings ...	.....	500	.....	.....	.....		.....	.....	.....	
Total Salaries and Establishment	14,793	12,040	7,482	7,237	14,719		12,420	12,420	12,420	
Allowances.										
Allowances to Chaplain ...	600	600	300	300	600		600	600	600	
Travelling allowances ...	.....	200	.....	16	16		200	100	100	Reduced on actuals.
Total Allowances ...	600	800	300	316	616		800	700	700	
Supplies and Services.										
Prizes	.....	60	.....	.....	.....		60	60	60	...
Library grants	100	100	.....	.....	.....		100	100	100	
Boarding charges	15,092	15,850	6,223	6,729	12,952		15,000	15,140	15,140	
Value of medical stores ...	39	.....	39	.....	39		.....	.....	.....	
							330	330	330	
Contingencies.										... ...
Rents, rates and taxes	.....	.....	.....	124	124					
Telegram charges	4		.....	1	1					
Postage charges	89	150	44	22	66		250	250	250	Estimate of Director retained, but actuals suggest a higher figure.
Office expenses and miscellaneous	1,710		844	1,646	2,490					
Total Supplies and Services and Contingencies	17,034	16,160	7,150	8,522	15,672		15,740	15,880	15,880	
Total Kurseong Boarding School	32,427	29,000	14,932	16,075	31,007		28,960	29,000	29,000	
OTHER BOARDING SCHOOLS.										
NUMBERS. 1888-89. / 1889-90.										
Salaries.										
9 / 9 Masters (on less than 200) ...	2,322	4,940	1,152	1,180	2,332		5,498	5,498	5,498	
Establishment.										
10 / 10 Servants ...	650	822	327	318	645		822	822	822	
	.....	5,762	.....	.....	.....		6,320	6,320	6,320	
Deduct—Probable savings	.....	536	.....	.....	.....		320	761	761	
Total Salaries and Establishments	2,972	5,226	1,479	1,498	2,977		6,000	5,559	5,559	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
F.—GOVERNMENT SCHOOLS, GENERAL—*contd.*										
BOARDING SCHOOLS—*contd.*										
OTHER BOARDING SCHOOLS—*contd.*										
Allowances.										
Travelling allowances	26	.....	.....	.....	.....		.....	.....	.....	
Supplies and Services.										
Petty repairs	141	.....	141	.....	141		338	338	338	
Prizes	.....	134	.....	.....	.....		134	134	134	
Library grants	47	.....	47	33	80		.....	.....	.....	
Boarding charges	1,184	3,752	570	297	867		3,030	1,500	1,500	Reduced on actuals.
Stipends to Lepcha and Bhootia boys	.....	.....	.....	.....	.....		.....	.....	.....	
Cost of medical stores	3	.....	3	.....	3		.....	.....	.....	
Contingencies.										
Rents rates, and taxes	.....	.....	.....	.....	.....		207	207	207	
Postage charges	2	.....	.....	5	5		12	12	12	
Office expenses and miscellaneous	231	388	38	105	143		566	250	250	Ditto.
Total Supplies and Services and contingencies	1,608	4,274	799	440	1,239		4,287	2,441	2,441	
Total Other Boarding Schools...	4,606	9,500	2,278	1,938	4,216		10,287	8,000	8,000	
Total Boarding Schools	37,033	38,500	17,210	18,013	35,223		39,247	37,000	37,000	
PRIMARY SCHOOLS FOR BOYS AND GIRLS, LOWER CLASS VERNACULAR.										
NUMBERS. 1888-89. 1889-90.										
Salaries.										
4 4 Masters	1,028	384	608	364	972		384	384	384	
Establishment.										
Servants	.....	.....	.....	.....	.....		.....	.....	.....	
Supplies and Services.										
Prizes	48	48	48	.....	48		48	48	48	
Library grants	.....	.....	.....	.....	.....		.....	.....	.....	
Petty repairs	84	8	84	.....	84		.....	.....	.....	
Contingencies.										
Postage charges	2	60	47	19	66		60	68	68	
Office expenses and miscellaneous	55									
Total Primary Schools, &c. ...	1,217	500	787	383	1,170		492	500	500	
EXPENDITURE ON PETTY CONSTRUCTION PAID FROM THE EDUCATIONAL BUDGET.										
High	300	6,700	300	.....	300		6,700	6,700	6,700	Provision made here for petty repairs also.
Middle	.....			.....						
Boarding	1,668			.....	1,668					
Primary	13			.....	13					
Total ...	1,981	6,700	1,981	.....	1,981		6,700	6,700	6,700	
EXPENDITURE ON FURNITURE AND APPARATUS PAID FROM THE EDUCATIONAL BUDGET.										
High	2,507	1,000	2,168	136	2,304		1,000	1,000	1,000	
Middle	121		90	38	128					
Primary	.....		.....	.....	.....					
Total ...	2,628	1,000	2,258	174	2,432		1,000	1,000	1,000	
Anticipated expenditure from Surplus Funds.										
Provincial	.....	30,000	.....	.....	.....		30,000	30,000	30,000	
Total Government Schools, General	5,58,271	5,81,000	2,80,231	2,65,222	5,45,453		5,83,900	5,81,000	5,81,000	

GRANT 22.—EDUCATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 88-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		GOVERNMENT SCHOOLS, SPECIAL.										
		NORMAL SCHOOL OR TRAINING SCHOOLS.										
		Salaries.										
4	4	Masters (on 200 and over)	34,912	11,360	17,678	17,907	35,585		12,120	12,120	12,120	Increase due to increment.
42	42	Masters (on less than 200) ...		26,017					26,347	26,347	26,347	
		Establishment.										
4	4	Clerks	675	660	330	320	650		660	660	660	
36	36	Servants	1,952	1,998	987	979	1,966		2,046	2,046	2,046	Increase in pay for Dacca Normal School sanctioned in Bengal Government No. 29 $\frac{T.}{G}$ dated 25th June 1888.
		Training of gurus	2,669	6,000	1,211	2,264	3,475		9,000	9,000	9,000	Ditto Bengal Government No. 960, dated 9th March 1888.
		Stipends to pupil teachers ...	18,700	24,300	9,566	9,315	18,881		23,718	23,718	23,718	
				79,335					73,891	73,891	73,891	
		Deduct—Probable savings ..		15,092					7,891	10,720	10,720	
		Total Salaries and Establishment	58,908	55,243	29,772	30,785	60,557		66,000	63,171	63,171	
		Allowances.										
		Travelling allowances	2	300	2	.....	2		50	50	50	
		Supplies and Services.										
		Prizes	45	874	45	40	85		868	868	868	
		Library grants	550		378	.....	378					
		Petty repairs	25		17	36	53					
		Contingencies.										
		Rents, rates, and taxes... ...	5,743		2,785	3,074	5,859		4,319	4,319	4,319	
		Repair of furniture	8	8,584	3	.....	3		1,592	1,592	1,592	
		Postage charges	144		69	24	93					
		Telegram charges	2		.....	.....	.....					
		Office expenses and miscellaneous	1,332		851	470	1,321					
		Total Contingencies ...	7,229	8,583	3,708	3,568	7,276		5,911	5,911	5,911	
		Total Normal Schools, &c. ...	66,759	65,000	33,922	34,429	68,351		72,829	70,000	70,000	
		SCHOOLS OF ART.										
		CALCUTTA SCHOOL OF ART.										
		Salaries.										
1	1	Principal (1,000)	.....	12,000	.....	.....	.....		12,000	12,000	12,000	
2	2	Teachers (200 and above)	.....	4,800	.....	.....	.....		6,000	6,000	6,000	Increase sanctioned in Government of India's No. 5303, dated 28th September 1888.
7	7	Teachers (less than 200) ...	.....	2,700	.....	.....	.....		3,240	3,240	3,240	Increase sanctioned in Bengal Government No. 654, dated 7th August 1888.
				19,500					21,240	21,240	21,240	
		Deduct—Probable savings ...		3,174						1,783	1,783	
		Total Salaries ...	17,368	16,326	10,140	10,016	20,156			19,457	19,457	
		Establishment.										
1	1	Clerk	225	540	.....	143	143		660	660	660	Ditto ditto.
12	12	Servants	1,041	1,212	486	505	991		1,212	1,212	1,212	
		Total Establishment	1,266	1,752	486	648	1,134		1,872	1,872	1,872	
		Contingencies.										
		Rents, rates and taxes	4,353	4,922	2,510	1,880	4,390		4,418	4,418	4,418	
		Office expenses and miscellaneous	530		251	353	604		2,253	2,253	2,253	Includes Rs. 150 per month sanctioned in Bengal Government No. 654, dated 7th August 1888.
		Total Contingencies ...	4,883	4,922	2,761	2,233	4,994		6,671	6,671	6,671	
		Total Calcutta School of Art	23,517	23,000	13,387	12,897	26,284		29,783	28,000	28,000	

GRANT 22.—EDUCATION—*continued.*

Numbers 1888-89	Numbers 1889-90	Heads and Items	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		G.—GOVERNMENT SCHOOLS, SPECIAL—*contd.*										
		GOVERNMENT ART GALLERY.										
		Establishment.										
2	2	Clerks	870	960	450	480	930		960	960	960	
7	7	Servants	706	696	358	348	706		696	696	696	
		Total Establishment	1,576	1,656	808	828	1,636		1,656	1,656	1,656	
		Supplies and Services.										
		Purchase of works of art ...	.....	4,714					4,714	4,714	4,714	
		Contingencies.										
		Rents, rates and taxes	3,229	3,630	1,836	1,407	3,243		3,270	3,270	3,270	
		Office expenses and miscellaneous	901		177	187	364		360	360	360	
		Total Contingencies ...	4,130	3,630	2,013	1,594	3,607		3,630	3,630	3,630	
		Total Government Art Gallery	5,706	10,000	2,821	2,422	5,243		10,000	10,000	10,000	
		Total Schools of Art ...	29,223	33,000	16,208	15,319	31,527		39,783	38,000	38,000	
		ENGINEERING AND SURVEYING SCHOOLS.										
		SURVEY SCHOOLS.										
		Establishment.										
8	7	Survey teachers on less than Rs. 200										
7	7	Servants ...	6,802	8,050	3,598	3,800	7,398		8,190	8,190	8,190	Decrease of one officer in Cuttack against an increase due to the appointment of higher paid officers.
			348	384	168	186	354		384	384	384	
				8,434								
		Deduct—Probable savings ...	.....	554	.....	.....	.....		8,574	8,574	8,574	
									.....	906	906	
		Total Establishment ...	7,150	7,880	3,766	3,986	7,752		.....	7,668	7,668	
		Allowances.										
		Travelling allowances ...	224	.....	224	.....	224		1,200	1,200	1,200	
		Field allowances	949	1,200	949	.....	949					
		Contingencies.										
		Rents, rates, and taxes ...	420	420	210	218	428		432	432	432	
		Office expenses and miscellaneous	821	900	458	283	741		900	900	900	
		Total Contingencies ...	1,241	1,320	668	501	1,169		1,332	1,332	1,332	
		Total Engineering and Surveying Schools	9,564	10,400	5,607	4,487	10,094		11,166	10,200	10,200	
		5.—INDUSTRIAL SCHOOLS.										
		SCHOOLS FOR ARTIZANS.										
		Ranchi Industrial Schools.										
		Establishment.										
4	4	Masters ...	324	600	159	167	326		600	600	600	
		Servants ...	8	.....	.....	8	8		.....	.....	.....	
		Stipend to pupil teachers ...	868	600	441	425	866		600	600	600	
		Cost of additional establishment ...	.....	.....	.....	.....	.....		600	600	600	Additional establishment provided for by Director for which sanction has been applied for by that officer in his letter No. 6039, dated 22nd November 1888 to the address of Government.
		Total Establishment ...	1,200	1,200	600	600	1,200		1,800	1,800	1,800	
		Contingencies.										
		Office expenses and miscellaneous	.....	.....	.....	.....	.....		.....	.....		
		Total Industrial Schools ...	1,200	1,200	600	600	1,200		1,800	1,800	1,800	

GRANT 22.—EDUCATION—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Adopted by Government.	Explanatory Remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		G.—GOVERNMENT SCHOOLS, SPECIAL—*contd.*										
		SCHOOLS FOR ARTIZANS—*continued.*										
		OTHER SCHOOLS.										
		Moorshedabad Nawab's Madrassa.										
		Establishment.										
1	1	Mastor (300) ...	10,156	3,600	4,845	5,196	10,041		3,600	3,600	3,600	
7	7	Masters on less than 200 ...		5,760					5,760	5,760	5,760	
1	1	Clerk	950	600	478	450	928		600	600	600	
23	23	Servants	1,303	1,320	656	654	1,310		1,320	1,320	1,320	
		Deduct—Probable savings		11,280 445								
		Total Establishment	12,409	10,835	5,979	6,300	12,279		11,280	11,280	11,280	
		Allowances.										
		Travelling allowances ...	49	.....	40	.....	49		.....	11	118	
		Supplies and Services.										
		Prize allowances	416	85	341	.....	341		85	85	85	
		Library	341	.....	.....	.....	.....		.....	.....	.....	
		Medicine	.....									
		Diet-money	1,404		1,116	613	1,729					
		Contingencies.		3,100					3,136	3,136	3,136	
		Rent, rates and taxes	25									
		Postage charges	12		8	9	17					
		Office expenses and miscellaneous	606		439	629	1,068					
		Total Supplies and Services and Contingencies ...	2,804	3,185	1,904	1,251	3,155		3,221	3,221	3,221	
		Total Moorshedabad Nawab's Madrassa ...	15,262	14,020	7,932	7,551	15,483		14,501	14,620	14,620	
		Cox's Bazar Madrassa.										
2	2	Masters	511	420	271	240	511		420	420	420	
1	1	Medical Officer ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Servant	60	60	35	30	65		60	60	60	
		Contingencies.										
		Office expenses and miscellaneous	11	.....	11	.....	11		.....	.....		
		Total Cox's Bazar Madrassa ...	582	480	317	270	587		480	480	480	
		Total Other Schools	15,844	14,500	8,249	7,821	16,070		14,981	15,100	15,100	
		Expenditure on petty construction paid from the Educational Budget.										
		Training Schools	963	400	542	.....	542		400	400	400	
		Engineering and surveying schools	103	100	102	.....	102		100	100	100	
		Moorshedabad Nawab's Madrassa	.....	.....	....	.....	.....		.....	.....	.....	
		Total Expenditure on Petty Construction ...	1,065	500	644	.....	644		500	500	500	

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
G—GOVERNMENT SCHOOLS, SPECIAL—*contd.*										
Expenditure on furniture and apparatus paid from the Educational Budget.										
Training Schools	483		438	21	479					
Schools of Art	302	400	.....	50	50					
Engineering and Surveying Schools	20		20	16	36		400	400	400	The contract contingent grant has been reproduced *pro formâ.*
Moorshedabad Nawab's Madrassa	.....		.....	.....	.....					
Total Expenditure on Furniture and Apparatus, &c. ...	806	400	478	87	565		400	400	400	
Total Government Schools, Special	1,24,550	1,25,000	65,708	62,743	1,28,451		1,41,399	1,36,000	1,36,000	
II.—GRANTS-IN-AID.										
1.—*To Local Colleges and Schools.*										
MONTHLY GRANTS.										
For Native Boys.										
Colleges	27,786		14,996	11,811	26,807					(A) The Director's estimate is made up thus— Rs.
Schools—										
Higher class, English	1,10,034		52,273	44,716	97,033					(a) For districts not transferred to District Boards ... 80,814
Middle Class, English ...	70,501		25,569	16,681	42,250					(b) For schools under the departmental management 1,45,671
,, ,, Vernacular ...	34,258		12,112	11,124	23,236					(c) To Midnapore College and Collegiate school .. 3,200
Lower ,, ,, ...	10,687		5,717	6,238	11,955					(d) Behar Sanskrit Sanjivan ... 500
Normal School or Training School	.....	2,57,716	.....	1,350	1,350		2,70,185	2,70,185A	2,57,716	(e) Surplus reserved to meet grants to other schools including Bhagna Hill Boys' Schools 40,000
Technical Schools or Schools for Artizans	.....		.....	812	812					Total ... 2,70,185
For Native Girls.										
Normal Schools	7,010		3,603	1,765	5,368					
Native Girls' Schools	38,391		19,003	19,461	38,464					
Zenana instruction	15,713		8,124	8,408	16,532					
For European Boys.										
Schools	26,404	1,10,000	23,544	35,806	59,350		1,10,000	1,10,000	1,10,000	
European Girls' Schools ..	25,601		12,712	10,104	22,816					
Hill School	1,119	560	.....	2,290	2,290		560	560	560	
2.—*Payments-by-results.*										
Grants for Primary Schools ...	1,54,990	1,82,794	97,252	51,183	1,48,435		1,88,394	1,88,394B	1,82,794	(B) Made up thus—
Total grants to Local Colleges and Schools and payments by results	.....	.....	.....	... ..	.....		5,71,139	5,71,139	5,51,070	Grants to Primary Schools, Banki .. 1,253 Ungool .. ... 2,341 Grants to pathsalas in Dommas ... 7,500 Grants to improvement funds in Government estates .. 42,000 Grants to schools under departmental management and schools not transferred to Board ... ... 1,35,300 Total ... 1,88,394
3.—*Grants-in-aid of Private Educational Buildings.*										
Schools for Natives	.....	15,000	.....	... ..	... ..		11,500	11,500C		(C) Made up thus—
										Grants to Municipal High School, Chittagong .. 2,000 Grants to Church Mission Society's High School, Garden Reach ... 5,000 Grants to Baranagore High School 4,000 Grants to Barisal Girls' School ... 2,500 Total ... 11,500

GRANT 22.—EDUCATION—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Director of Public Instruction.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
H.—GRART-IN-AID.—*contd.*										
Grants-in-aid of Private Educational Buildings—contd.										
Schools for Europeans	29,050	65,750	11,300	.....	11,300		34,000	34,000D	.....	(D) Made up thus—
Total Grants-in-aid of Private Educational Buildings ...	.....	.....	.....	.....	.....		.....	.....	30,000	Rs. Grant, Entally Orphanage ... 11,000; Grant to Dhurumtollah Loretto ... 2,000; Grant to Protestant European, Cuttack 15,000; St. Placids, Chittagong ... ... 6,000; Total ... 34,000
4.—*Furniture and Apparatus.*										
Schools for Natives	400	1,000	.....	.....	.....		2,000	2,000	2,000	
" Europeans	.....	3,500					.....	.....	.....	
	.....	6,36,320	.....	.....	.....		6,16,639	6,16,639	5,83,070	
Deduct—Probable savings ...	.....	90,320	.....	2,21,791	.....		30,639	46,63	37,070	
Total Grants-in-aid ...	5,51,944	5,46,000	2,86,205	2,21,791	5,07,996		5,86,000	5,70,000	5,46,000	
I.—SCHOLARSHIPS.										
1.—*In Art Colleges.*										
Senior	43,109	26,280	21,705	18,818	40,523		26,280	26,280	26,280	
Junior	61,854	45,600	29,784	31,322	61,106		45,600	45,600	45,600	
Sanscrit	2,491	2,832	1,446	1,310	2,756		2,832	2,832	2,832	
Special Mahomedan scholarships	882	3,360	511	862	1,373		5,400	5,400	5,400	Sanctioned in Bengal Government Resolution, dated 17th August 1886.
	1,08,336	78,072	53,446	52,312	1,05,758					
2.—*In Professional Colleges.*										
Engineering scholarships ...	3,826	15,840	3,446	3,658	7,104		15,840	15,840	15,840	
Agricultural	7,489	6,000	4,889	2,393	7,282		6,000	6,000	6,000	
	11,315	21,840	8,335	6,051	14,386					
3.—*In Secondary Schools.*										
Middle English	14,140	54,300	7,679	7,479	15,158		54,300	54,300	54,300	
Middle vernacular	39,016		2,350	18,306	38,656					
Upper Primary	13,259	15,648	7,600	7,056	14,656		15,648	15,648	15,648	
Girls	1,290	1,800	865	667	1,532		1,800	2,580	2,580	Includes special scholarships for girls, provided by Director separately; *vide* Bengal Government No. 656, dated 7th August 1888.
Raja of Hill Tipperah's scholarships	240	240	180	80	260		240	240	240	
European schools	218	.....	81	100	181		.....	.....	.....	
Special Scholarships for girls	.....	.....	.....	.....	.....		780	.....	.....	
	68,522	71,988	36,755	33,688	70,443					
4.—*In Primary Schools.*										
Lower Primary	19,746	18,528	10,811	10,395	21,206		18,528	18,528	18,528	
5.—*In Special Schools other than Training Schools.*										
School of Arts	783	900	344	357	701		900	900	900	
Survey schools	1,124	1,080	599	417	1,016		1,080	1,080	1,080	
Madrassa	368	395	62	.....	62		1,595	1,595	1,595	Increase sanctioned in Bengal Government No. 627, dated 1st August 1888.
Payments in support of Munipal or Local schools	.....	.....	.....	4,024*	4,024		.....	.....	.....	* This charge should have been adjusted under Grant-in-aid.
	2,275	2,375	1,005	4,798	5,803		1,96,823	1,96 823	1,96,823	
		1,92,803					823	823	823	
Deduct—Probable savings ...	.....	4,803								
Total Scholarships ...	2,69,835	1,88,000	1,10,352	1,07,244	2,17,596		1,96,000	1,96,000	1,96,000	
K.—MISCELLANEOUS.										
Miscellaneous, Provincial.										
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE.										
Grants for the encouragement of useful publications ...	6,508	5,000	6,234	1,343	7,577		5,000	5,000	5,000	
Grants for *Education Gazette*	3,600	.....	3,300	1,800	5,100		3,600	3,600	3,600	Discontinued, but re-sanctioned, *vide* Bengal Government No. 418, dated 23rd April 1888.
Rewards for production of Uriya books	.....									
Grants for the purchase of certain Uriya books	.....	1,800	.....	.....	.....		.....	.....	.....	
Grants for the purchase of certain Thibetan manuscripts	.....									
GOVERNMENT BOOK DEPOT.										
Book mohurirs	.....	.....	.....	.....	.....		.....	.....	.....	
GRANT TO SCHOOL BOOK SOCIETY	2,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	

GRANT 22.—EDUCATION—*concluded.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Director of Public Instruction.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*contd.*										
K.—MISCELLANEOUS.—*contd.*										
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE—*contd.*										
MISCELLANEOUS.										
Remuneration to Examiners.										
Government allowance ...	1,149	2,500	200	1,339	1,539		2,500	2,500	2,500	
Payment from fees	5,662	6,000	798	3,158	3,956		9,000	7,000	7,000	*Vide* credit *per contra.*
Hostel charges	2,588	3,000	1,378	800	2,178		3,000	3,000	3,000	
Passage and outfit of Agricultural Scholarship-holders ...	.....	2,000	.....	.....	.....		2,000	2,000	2,000	
Passage and outfit of Gilchrist Scholarship-holders	1,000	.....	.....	.....	.....		1,000	1,000	1,000	
Passage and outfit of Scholarship-holders in England ...	792	.....	.....	.....	.....		.....	.....	.....	
Examination charges and rewards for Sanskrit titles ...	1,640	3,000	.....	1,621	1,621		3,000	3,000	3,000	
Rewards to teachers and pupils in Sanscrit *Toles* in Nuddea	1,800	1,500	900	900	1,800		2,400	2,400	2,400	Increased, *vide* Bengal Government No. 703, dated 24th August 1888.
Rewards to female teachers ...	.....	500	.....	.....	.....		500	500	500	
Prize for proficiency in Veterinary Science to Agricultural Scholarship-holders	.....	.....	.....	.....	.....		.....	.....	.....	
Grants for Saraswat Somaj at Dacca	500	500	500	.....	500		500	500	500	
Grants to the Laha Family Endowment Fund	.....	1,000	.....	.....	.....		1,000	1,000	1,000	
Municipal tax on Surnomoyee Hostel	.....	161	.....	.....	.....		.....	.....	.....	
Miscellaneous charges	640	1,000	621	203	824		1,000	1,000	1,000	Transferred to 32, Miscellaneous.
Cost of medical stores	.....	.....	.....	.....	.....		.....	.....	.....	
	.....	30,661	.....	.....	.....		36,900	34,900	34,900	
Deduct—Probable savings ...	.....	1,661	.....	.....	.....		1,900	1,900	1,900	
Total Miscellaneous, Provincial	28,279	29,000	15,131	12,364	27,495		35,000	33,000	33,000	

H. P. and C. E. G.—Reg. No. 17920—110—24-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 23RD JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1410Bt., dated 22nd December 1888, submitting the estimates of receipts and expenditure of the Education Department for 1889-90.

RECEIPTS.

The Accountant-General estimates the total receipts of the Education Department for 1889-90 at Rs. 5,39,000 against Rs. 5,25,000, the sanctioned estimate for the current year. The estimate is accepted.

EXPENDITURE.

2. *Direction.*—The Accountant-General's estimate of Rs. 61,000 under this head will stand.

3. *Inspection.*—The Accountant-General estimates the total expenditure under this head for 1889-90 at Rs. 3,50,000 against Rs. 3,24,000, the sanctioned grant for the current year. Full explanation has been furnished of the variations in the estimate, and his figures are accepted, with the exception of the provision of Rs. 17,726 for contingencies, which will be increased by Rs. 1,091 to provide for the charges for the transmission of examination papers of the Behar, Eastern and Orissa Circles. The grants for these charges are Rs. 266, Rs. 725 and Rs. 100, respectively, and the total grant for contingencies will accordingly stand at Rs. 18,817. The Accountant-General's estimate of probable savings, amounting to Rs. 28,393, will, however, be raised to Rs. 29,484, and the total grant for inspection will be fixed at Rs. 3,50,000, the estimate which is proposed by the Accountant-General.

4. *Government Colleges, General.*—A provision of Rs. 126 has been made under this head for an increase in the pay of the malees attached to the Bethune School. No application for an increase has been received, but the estimate of Rs. 2,261 for servants for 1889-90 against Rs. 2,136 for the current year will be allowed to stand pending the receipt of an explanation from the Director of Public Instruction. A sum of Rs. 2,363 has been entered in the budget to provide for the cost of compiling a new catalogue of Sanskrit manuscripts. A similar provision was made in the current year's estimate, but the amount has not been utilised. The item will be struck out of the budget. The total grant under the head "Government Colleges, General," will stand at Rs. 4,62,637.

5. *Grants-in-aid.*—The estimates under this head are compared below with the sanctioned grants for the current year:—

	Sanctioned estimate, 1888-89.	Departmental estimate, 1889-90.	Accountant-General's estimate, 1889-90.
	Rs.	Rs.	Rs.
To Colleges and schools	2,57,715	2,70,185	2,70,185
„ Primary schools	1,82,794	1,88,394	1,88,394
„ European schools	1,10,560	1,10,560	1,10,560
„ Furniture and apparatus	4,500	2,000	2,000
„ Building grants	30,000	45,500	45,500
	5,85,570	6,16,639	6,16,639
Deduct probable savings	39,570	30,639	46,639
Total	5 46,000	5,86,000	5,70,000

The actual expenditure in 1887-88 was Rs. 5,51,944, and the grant for the current year was passed at Rs. 5,46,000. In view of the present financial position, the Lieutenant-Governor is unable to provide for a larger grant for

249

next year. The grant for 1889-90 will therefore be fixed at Rs. 546,000 and will be distributed as follows :—

	Rs.
Grants to colleges and schools	2,57,716
To primary schools	1,82,794
To European schools	1,10,560
Building grants	30,000
Furniture	2,000
	5,83,070
Deduct probable savings	37,070
Total	5,46,000

6. The Accountant-General's estimates under the remaining heads and sub-heads are accepted, and the total grants will stand as follows :—

	Rs.
Direction	61,000
Inspection	3,50,000
Government Colleges, General	4,62,637
Ditto, Professional	1,03,000
Government Schools, General	5,81,000
Ditto, Special	1,36,000
Grants-in-aid	5,46,000
Scholarships	1,96,000
Miscellaneous	33,000
Refunds	5,000
	24,73,637
Deduct for rounding	637
Total ...	24,73,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, the Director of Public Instruction, and the General Department, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

No. F $\frac{1\text{-E}}{8}$ 2.

COPY, with a copy of the estimates, forwarded to the Accountant-General, for information.

No. F $\frac{1\text{-E}}{8}$ 3.

COPY, with a copy of the estimates, forwarded to the General Department, for information.

No. F $\frac{1\text{-E}}{8}$ 4.

COPY, with a copy of the estimates, forwarded to the Director of Public Instruction, with special reference to paragraph 4 of the Resolution.

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

H. P.—Reg. No. 1783C—110—24-1-89.

ECCLESIASTICAL BUDGET ESTIMATE FOR 1889-90.

No. 1402Bt., dated Calcutta, the 19th December 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

Ecclesiastical Budget Estimate.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	*Details of Miscellaneous Ecclesiastical Charges.*
Ecclesiastical Establishments	1,68,532	1,85,390	85,796	81,954	1,67,750	.....	15,240	1,85,000	1,99,751	1,70,150	1,70,150	Allowance to Vicar Apostolic, Western Bengal ... ... Rs. 6,000 Allowance to Chaplain, Presidency Jail 600 Allowance to General Hospital ... ... 600 Allowance to Medical College ... ... 1,200 Allowance for ecclesiastical returns ... 300 Total ... 8,700
Cemetery Establishment	5,416	5,310	2,726	2,710	5,436	840	.....		6,150	6,150	6,150	
Miscellaneous Ecclesiastical Charges	8,531	9,300	4,631	3,350	7,981	.....	600		.....	8,700	8,700	The allowance to Chaplain, Civil Engineering College, has been provided for in the Education Budget where the charge appears.
Total ...	1,82,479	2,00,000	93,153	88,014	1,81,167	840	15,840	1,85,000	2,05,901	1,85,000	1,85,000	

Details.

Numbers. 1888-89.	Numbers. 1889-90.	HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officer.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
		ECCLESIASTICAL ESTABLISHMENTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CHURCH OF ENGLAND.										
		Salaries.										
5	4	Chaplains ( )	1,21,911	48,000	61,642	56,513	1,18,155	.....	32,400	38,400	38,400	Decrease due to the Chaplaincy at Barrackpore being held by a Junior Chaplain in place of a Senior Chaplain there in 1888-89.
12	14	Junior Chaplains ( )		72,000					84,000	84,000	84,000	Increase for the reason stated above, and to the appointment of an additional Chaplain at St. Peters.
12	12	Ministers of the Additional Clergy Society and others (at , at)		20,400					20,400	20,400	20,400	
		Total Salaries ...		1,40,400					1,42,800	1,42,800	1,42,800	
		Establishment.										
		Clerks	8,035	1,464	3,901	4,007	7,908	.....	1,464	1,464	1,464	
		Servants		6,624					6,624	6,624	6,624	
		Total Establishment ...		8,088					8,088	8,088	8,088	
		Deduct—Probable Savings ...	.....	1,48,488	.....	.....	.....	.....	.....	1,50,888	1,50,888	
			.....	11,886	.....	.....	.....	.....	.....	28,558	28,558	
		Total Church of England ...	1,29,946	1,36,602	65,543	60,520	1,26,063	.....	1,50,888	1,22,330	1,22,330	
		CHURCH OF SCOTLAND.										
		Salaries.										
1	1	Chaplain (800)	10,065	9,600	2,490	5,769	8,259	.....	9,600	9,600	9,600	
		Establishment.										
		Establishment Allowance ...	2,220	2,220	1,110	1,110	2,220	.....	2,220	2,220	2,220	
		Total Church of Scotland ...	12,285	11,820	3,600	6,879	10,479	.....	11,820	11,820	11,820	

257

Details—concluded.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Explanatory Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
ECCLESIASTICAL ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
Allowances.										
House-rent or allowance	4,868	10,320	4,582	4,620	9,202	.....	9,720	9,720	9,720	To Chaplain of Church of England Rs. 7,680 and Church of Scotland Rs. 2,040. In 1888-89 the estimate included conveyance allowance of Church of Scotland at Rs. 50 per month.
Allowance to Senior Chaplain of Church of Scotland	1,658	2,400	1,658	.....	1,658	.....	2,400	2,400	400	
Travelling allowances	14,420	17,087	7,572	7,646	15,218	.....	17,110	15,100	100	Based on actuals.
Conveyance ditto	1,274	1,500	679	500	1,179	.....	2,280	2,580	2,580	To Chaplain of Church of England Rs. 1,680 and Church of Scotland Rs. 600, plus Rs. 300 for holding services in the ship at Chittagong.
Contribution to the Mission Church at Calcutta, &c.	1,000	1,000	.....	1,000	1,000	.....	1,000	1,000	1,000	
Capitation allowance to Wesleyan and Presbyterian Ministers	1,142	.....	1,142	.....	1,142	.....	.....	1,200	1,200	Based an actuals. Provision made with reference to Government of India, Financial Department, No. 4765, dated 6th September 1888.
Total Allowances ...	2,43,621	32,307	15,633	13,766	29,399	.....	32,510	32,000	32,000	
Contingencies.										
House-rent of Archdeacon of Calcutta ...	.....	2,100	.....	.....	.....	.....	2,100	2,100	2,100	The Archdeacon being on leave, this allowance has not been drawn.
Rent, rates and taxes	.....	346	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous	1,859	2,056	995	746	1,741	.....	2,269	1,800	1,800	Based on actuals.
Postage charges	80	159	25	43	68	.....	164	100	100	
Total Contingencies ...	1,939	4,661	1,020	789	1,809	.....	4,533	4,000	4,000	
Deduct—Probable Savings ...	.....	.....	.....	.....	.....	.....	.....	.....		
Total Ecclesiastical Establishments ...	1,68,552	1,85,390	85,796	81,954	1,67,750	.....	1,99,751	1,70,150	1,70,150	
Cemetery Establishments.										
Caretakers in charges of cemeteries	5,416	5,310	2,726	2,710	5,436	.....	6,150	6,150	6,150	Increase in Cuttack of one caretaker, *vide* Bengal Government No. 95, dated 4th August 1888; in Khulna, one caretaker, *vide* Bengal Government No. 37, dated 27th March 1888. The increases estimated for, Rs. 48 and Rs 60 in Moorshedabad and Lohardugga, require the sanction of Government: Rs. 60, pay of a caretaker in 24 Pergunnahs, omitted to be estimated for here.
Total Cemetery Establishments ...	5,416	5,310	2,726	2,710	5,436	.....	6,150	6,150	6,150	

W. L.B.—Reg. No. 1445C—88—10-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 8TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1402Bt., dated the 19th December 1888, submitting the Ecclesiastical Budget Estimate for 1889-90.

The Accountant-General's estimate provides for a total expenditure of Rs. 1,85,000 in 1889-90 against Rs. 2,00,000, the sanctioned grant for the current year, and Rs. 1,82,479, the actuals of 1887-88. Increased provision has been made under *Cemetery Establishments* for the pay of four caretakers in charge of the cemeteries at Cuttack, Khulna, Moorshedabad, and Lohurdugga. The Accountant-General's estimate is accepted under all heads.

2. The grants under the several heads will stand as follow :—

HEADS AND ITEMS.	Actuals of 1887-88.	Grant for 1888-89.	Sanctioned grant for 1889-90.
	Rs.	Rs.	Rs.
Ecclesiastical Establishment.			
Church of England	1,29,946	1,36,602	1,22,330
Ditto Scotland	12,285	11,820	11,820
Allowances	21,362	32,307	32,000
Contingencies	1,939	4,661	4,000
Total Ecclesiastical Establishment	1,68,532	1,85,390	1,70,150
Cemetery Establishment	5,416	5,310	6,150
Miscellaneous Ecclesiastical charges	8,531	9,300	8,700
Total ...	1,82,479	2,00,000	1,85,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the General Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{7}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The . *January* 1889.

W LeB.—Reg. No. 1446C—64, 9 1-89.

[FILE $\frac{1-E}{31}$ 1.]

MEDICAL BUDGET ESTIMATE FOR 1889-90.

No. 1339Bt., dated Fort William, the 5th December 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

MEDICAL BUDGET ESTIMATE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical College and school fees ...	24,274	27,000	10,555	12,741	23,296	.....	2,000		25,000	25,000	25,000	On actuals.
Hospital receipts	56,316	72,500	41,056	17,236	58,292	.....	12,500		58,000	60,000	60,000	A steady decline.
Lunatic Asylum receipts	25,264	24,000	13,259	10,386	23,645	1,000	.....		25,100	25,000	25,000	
Medicines sold by Civil Surgeons	10	.....	—170	4	—166	.....	.....		.....	.....	.....	
Contributions	30,081	30,000	30,037	.....	30,037	.....	.....		30,000	30,000	30,000	
Miscellaneous	2,610	2,500	843	3,391	4,234	1,500	.....		2,500	4,000	4,000	Based on actuals.
Total ...	1,38,555	1,56,000	95,580	43,758	1,39,338	2,500	14,500	1,56,000	1,40,600	1,44,000	1,44,000	

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MEDICAL COLLEGE AND SCHOOL FEES.										
Fees, fines of Medical College ...	8,806	27,000	3,631	12,741	23,296		9,000	25,000	25,000	Based on actuals.
Ditto of Campbell Medical School							6,500			
Fees, fines of Temple Medical School	15,468		6,924				2,200			
Fees, fines of Cuttack Medical School							100			
Fees, fines of Dacca Medical School							7,200			
Total ...	24,274	27,000	10,555	12,741	23,296		25,000	25,000	25,000	
HOSPITAL RECEIPTS.										
Fees from paying patients of the General Hospital	56,316	72,500	41,056	17,236	58,292		37,000	60,000	60,000	Ditto.
Fees from Medical College Hospital							19,300			
Fees from Campbell Hospital ...							1,700			
Do. from Lock Hospital							.....			
Do. from Howrah Hospital ...							.....			
Do. from Mofussil Hospitals ...							.....			
Total ...	56 316	72,500	41,056	17,236	58,292		58,000	60,000	60,000	
LUNATIC ASYLUMS.										
Fees from paying patients	9,600	24,000	3,950	10,386	23,645		9,400	25,000	25,000	Ditto.
Sale proceeds of manufactured articles	15,664		9,309				15,700			
Total ...	25,264	24,000	13,259	10,386	23,645		25,100	25,000	25,000	
MEDICINES SOLD BY CIVIL SURGEONS.										
Sale proceeds of medicines and medical stores	10	.....	—170	4	—166		.....	.....	.....	
CONTRIBUTIONS.										
Contribution from the Calcutta Corporation for the Sealdah Hospital	30,081	30,000	30,037	.....	30,037		30,000	30,000	30,000	Ditto.
Contribution from private sources				.....			.....			
Total ...	30,081	30,000	30,037	.....	30,037		30,000	30,000	30,000	
MISCELLANEOUS.										
Miscellaneous	2,610	2,500	843	3,391	4,234		2,500	4,000	4,000	Ditto.
Total ...	1,38,555	1,56,000	95,580	43,758	1,39,338	1,56,000	1,40,600	1,44,000	1,44,000	

GRANT 24.—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.												
Medical Establishment	4,75,451	5,86,000	2,62,002	2,52,209	5,14,211	.....	11,000		5,95,776	5,75,000	5,85,400	Decrease appears chiefly under "Uncovenanted Medical Officers," and is due to the appointment at Goalundo remaining vacant.
Hospitals and Dispensaries ...	3,97,619	3,43,000	1,97,390	1,91,224	3,88,614	.....	10,000		3,65,161	3,33,000	3,41,000	Decrease due chiefly to the separation from this head of "Lock Hospital charges."
Sanitation and Vaccination ...	1,73,907	1,83,000	93,836	85,093	1,78,949	2,000	.....		1,91,834	1,85,000	1,85,000	
Grants for medical purposes ...	3,911	3,000	1,518	1,570	3,088	.....	.....		3,000	3,000	3,000	
Medical College and schools ...	2,44,208	2,28,800	1,16,676	1,31,927	2,48,603	25,200	.....		2,61,800	2,51,000	2,54,000	Increase due chiefly to provision for the salary of the "Opthalmic Surgeon" hitherto omitted to be provided for.
Lunatic Asylums	1,07,085	1,15,000	56,912	46,792	1,03,704	.....	.....		1,17,400	1,15,000	1,10,000	
Lock Hospitals	11,588	.....	8,576	8,055	16,631	16,000	.....		18,139	16,000	16,100	Included in 1888-89 under "Hospitals and Dispensaries."
Chemical Examiner	28,061	23,200	26,911	7,635	34,546	1,800	.....		27,130	25,000	25,000	
Refunds	439	1,000	214	220	434	.....	.....		1,000	1,000	1,000	
											15,22,100	
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....		.....	.....	100	
Deduct—Transferred to 28, Civil Furlough, &c., Allowances	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Total ...	14,43,259	14,83,000	7,64,055	7,24,725	14,88,780	45,000	21,000	14,83,000	15,81,240	15,07,000	15,22,000	

GRANT—24—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General, Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL ESTABLISHMENT.										
		SUPERINTENDENCE.										
		Salaries.										
1	1	Inspector-General of Civil Hospitals (2,250) ...	27,000	27,000	13,500	16,133	29,633		27,000	27,000	27,000	
		Establishment.										
1	1	Personal Assistant (370)	17,813	4,080	9,059	8,857	17,916		4,440	4,440	4,440	Due to increment.
16	16	Clerks below (200)		14,081					14,451	14,451	14,451	
6	6	Servants ...	552	552	276	277	553		552	552	552	
			.....	18,713	.....	.....	.....		.....	19,443	19,443	
		Deduct—Probable savings ...	.....	713	.....	.....	.....		.....	943	943	
		Total Establishment ...	18,365	18,000	9,335	9,134	18,469		19,443	18,500	18,500	
		Allowances.										
		Travelling allowances	1,549	1,000	999	705	1,704		2,000	2,000	2,000	The Inspector-General explains that the increased provision is necessary to meet his travelling allowance while on inspection duty, and it may stand.
		Hill journey allowance, Darjeeling		600		1,313	1,313		3,400	1,000	1,000	The Inspector-General provides for four clerks. In Bengal Government Resolution on the Medical Department estimate for 1888-89, provision was made for only one clerk on the grounds that the Inspector-General takes only one clerk with him when he goes to Darjeeling. Government will now please pass orders as to the necessary provision to be made, as the Inspector General's proposals are in excess of the amount admissible by the above resolution.
		Total Allowances ...	1,549	1,600	999	2,018	3,017		5,400	3,000	3,000	
		Supplies and Services.										
		Petty construction and repairs ...	.....	.....	.....	.....	.....		.....	.....	.....	
		Contingencies.										
		Telegram charges	153	1,200	74	71	145		2,300	1,200	2,000	The contract grant ending with 1887-88 has been reproduced *pro forma*.
		Postage charges	546		267	376	643					
		Purchase and repair of furniture	140		.....	25	25					
		Purchase of books	665		665	.....	665					
		Office expenses and miscellaneous	442		152	365	517					
		Total Contingencies ...	1,946	1,200	1,158	837	1,995		2,300	1,200	2,000	
		Total Superintendence ...	48,860	47,800	24,992	28,122	53,114		54,143	49,700	50,500	
		DISTRICT MEDICAL OFFICERS.										
		Salaries.										
...	...	Brigade-Surgeons ( ) ...	.....	.....	.....	.....	.....		.....	.....	.....	
1	1	Surgeon-Major (1,056)	2,64,958	12,679	2,00,281	1,35,260	4,01,996		12,679	12,679	12,679	
4	4	Surgeon-Major (850)		40,800					40,800	40,800	40,800	
2	2	Surgeon-Major (1,050)		25,200					25,200	25,200	25,200	
2	2	Surgeon Major (950)		22,800					22,800	22,800	22,800	
21	21	Surgeon-Major (750)		1,89,000					1,89,000	1,89,000	1,89,000	
3	3	Surgeons (550) ...		19,800					19,800	19,800	19,800	
2	2	Assistant Surgeons (350, 150)		1,000					6,000	6,000	6,000	
23	23	Assistant Surgeons in sub-divisions)...	17,977	25,560		21,104			27,360	27,360	36,960	Increase due to promotions to higher grade and to special allowance to Assistant Surgeon attached to Cox Bazar sub-division—*vide* Bengal Government No. 3684P, dated 25th November 1887.
12	11	Uncovenanted Medical Officers (6) 700, (2) 550, (3) 350	88,377	85,800					76,200	76,200	76,200	Decrease due to the appointment at Goalundo being vacant.
65	65	Civil Hospital Assistants (in sub-divisions)	.....	22,200		45,351			24,180	24,180	24,180	Increase due to promotions to higher grade.
		Deduct—Probable savings		4,49,839 9,839						4,44,019 9,019	4,53,619 9,019	The low actuals in 1887-88 are due to the adjustments of charges on account of Assistant Surgeons and Civil Hospital Assistants attached to sub-divisions under the head "Mofussil hospitals and dispensaries"—*vide* page 22.
		Total salaries ...	3,71,312	4,40,000	2,00,281	2,01,715	4,01,996		4,44,019	4,35,000	4,44,600	

256

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		MEDICAL ESTABLISHMENT—*contd.*	48,860	47,800	24,992	28,122	53,114		54,143	49,700	50,500	
		DISTRICT MEDICAL OFFICERS—*contd.*	3,71,312	4,40,000	2,00,281	2,01,715	4,01,996		4,44,019	4,35,000	4,44,000	
		Establishment.										
4	45	Clerks (on less than 200)	16,492	16,121	8,309	8,092	16,401		16,228	16,228	16,228	Increase due to the appointment of a clerk in the Chittagong Hill Tracts—*vide* Bengal Government No. E—3—2, dated 3rd December 1888, and to annual increments against decreases in Champarun, Midnapore, Puri and Singbhum arising from new incumbents drawing minimum pay.
45	45	Servants	2,959	2,886	1,468	1,477	2,945		2,886	2,886	2,886	
1	1	Hospital Assistants (15)	449	180	193	294	487		180	180	180	
4	4	Compounders and dressers (10) ...		480					480	480	480	
		Total Establishment	19,900	19,667	9,970	9,863	19,833		19,774	19,774	19,774	
		Allowances.										
		Travelling allowances	14,049	13,000	7,626	6,817	14,443		12,500	12,500	12,500	Reduced with reference to actuals—see remarks, page 23.
		Ditto ditto (for subdivisional establishment) ...	.....	3,500	.....	.....	.....		3,500	3,500	3,500	
		Total Allowances ...	14,049	16,500	7,626	6,817	14,443		16,000	16,000	16,000	
		Supplies and Services.										
		Value of Medical stores	9,629	12,000	8,553	320	8,873		11,000	9,700	9,700	Reduced with reference to actuals.
		Medicines purchased in the country	207	.....	131	95	226		.....	250	250	
		Freight on stores	19	.....	19	.....	19		.....	50	50	
		Total Supplies and Services ...	9,855	12,000	8,703	415	9,118		11,000	10,000	10,000	
		Contingencies.										
		Purchase and repair of furniture	253	3,100	186	53	239		3,500	3,100	3,100	The contract grant ending with 1887-88 has been reproduced *pro formâ* less Rs. 300 decreased from here and added to "Sanitation and Vaccination," page 26—*vide* Bengal Government No. 2000, dated 28th October 1886, plus the sum sanctioned in Bengal Government No. 2220 and No. 3697, dated 9th May and 20th August 1887 respectively.
		Telegram charges	39		22	10	32					
		Postage charges	1,403		827	651	1,478					
		Office expenses and miscellaneous	1,147		762	451	1,213					
		Total Contingencies ...	2,842	3,100	1,797	1,165	2,962		3,500	3,100	3,100	
		Total District Medical Officers ...	4,17,958	4,91,267	2,28,377	2,19,975	4,48,352		4,94,293	4,83,874	4,93,474	
		RESERVE MEDICAL SUBORDINATES—PROVINCIAL.										
21	21	Assistant Surgeons	8,470	41,400	8,470	3,907	12,377		34,800	34,800	34,800	Due to appointments officers on lower grades.
63	56	Hospital Assistants		13,140								
		Travelling allowances	163	.....	163	205	368		12,540	12,540	12,540	Due to smaller number of Supernumeraries now on the list.
		Deduct—Probable savings ...	.....	7,607	.....	.....	.....		.....	5,914	5,914	*Note.*—The actuals of this head appear under the head "Mofussil Hospitals and Dispensaries"—*vide* page 22.
		Total Reserve Medical Subordinates	8,633	46,933	8,633	4,112	12,745		47,340	41,426	41,426	
		Total Medical Establishment ...	4,75,451	5,86,000	2,62,002	2,52,209	5,14,211		5,95,776	5,75,000	5,85,400	

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget, estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		HOSPITALS AND DISPENSARIES.										
		PRESIDENCY HOSPITALS AND DISPENSARIES—PROVINCIAL.										
		MEDICAL COLLEGE HOSPITAL.										
		Salaries.										
2	2	House Surgeons (450)	20,765	10,800	6,607	11,559	18,166		10,800	10,800	10,800	
1	1	House Physician (450)		5,400					5,400	5,400	5,400	
5	6	Assistant Surgeons (100)	227	6,000					8,400	8,400	8,400	Increase due to appointment of an officer to Ezra Hospital—*vide* Bengal Government No. 2PD, dated 7th March 1888.
2	2	Apothecary and Assistant Apothecary (200, 100) ...	2,652	3,600	1,124	1,678	2,802		3,600	3,600	3,600	
		Total Salaries ...	23,644	25,800	7,731	13,237	20,968		28,200	28,200	28,200	
		Establishment.										
1	1	Steward (250) ...	3,000	3,000	13,199	1,500	26,589		3,000	3,000	3,000	
14	16	Compounders, Dressers and Matrons	5,722	2,304		2,982			2,304	2,304	2,304	
...	...	Hospital Assistants	670	.....		.....			.....	144	144	Provision made for two *dhais* for the Ezra Hospital—*vide* Bengal Government No. 2PD, dated 7th March 1888.
4	4	Clerks	2,580	1,920		1,110			1,920	.....	.....	
169	169	Servants ...	15,293	16,626		7,460			16,626	1,920	1,920	
...	8		.....	.....		.....			.....	16,626	16,626	Provision made for eight servants for the Ezra Hospital—*vide* Bengal Government No. 2PD, dated 7th March 1888.
		Temporary establishment	209	.....		338			.....	732	732	
		Total Establishment	27,474	23,850	13,199	13,390	26,589		23,850	.....	.....	*Note.*—The actuals under this head include salaries of Assistant Surgeons and establishment of Lock Hospital for part of the year 1887-88.
										24,726	24,726	
		Allowances.										
		Travelling allowances	1,217	.....	162	362	524		1,000	1,000	1,000	Based on actuals.
		Allowances for attending Educational Institutions	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Allowances ...	1,217	.....	162	362	524		1,000	1,000	1,000	
		Supplies and Services.										
		Medical stores	8,909	8,000	8,254	1,023	9,277		9,000	9,000	9,000	Increased on actuals.
		Petty construction and repairs ...	.....	200	.....	.....	.....		.....	...	.....	
		Diet and clothing of patients	32,775	30,000	16,213	16,871	33,584		38,500	30,000	34,000	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
		Cost of country medicine ...	.....	.....	.....	1,900						
			672	500	388	415	803		880	500	880	
		Total Supplies and Services ...	42,410	38,700	24,855	18,809	43,664		48,380	39,500	43,880	
		Contingencies.										
		Postage charges	5			.....						
		Purchase of books and publications	.....			.....						
		Purchase and repair of furniture	11,453	10,000	7,216	.....	16,606		9,650	10,000	10,000	
		Office expenses and miscellaneous	2			4,539						
		Rents, rates and taxes	2,140	8,262		4,851			9,950	9,950	9,950	Estimate of Inspector-General retained.
		Total Contingencies ...	13,600	18,262	7,216	9,390	16,606		19,600	19,950	19,950	
		Total Medical College Hospital...	1,08,345	1,06,612	53,163	55 188	1,08,351		1,21,030	1,13,376	1,17,756	

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Account-ant-General.	Passed by Government.	Explanatory remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*continued.*										
		HOSPITALS AND DISPENSARIES—*continued.*										
		PRESIDENCY HOSPITALS AND DISPENSARIES—continued.										
		GENERAL HOSPITAL.										
		Salaries.										
3	3	House Surgeons (1,375), 900 and 800)	38,478	36,900	22,449	17,780	44,206		36,900	36,900	36,900	
		House Physicians ( )	.....	.....		.....						
		Assistant Surgeons ( )	.....	.....								
5	5	Apothecary and Assistant Apothecaries (1—200, 4—125)	6,949	7,920		3,977			9,120	9,120	9,120	Increase due to provision here of house-rent of medical subordinates—*vide* Bengal Government, Public Works Department No. 1348G., dated 29th March 1888.
		Total Salaries ...	45,427	44,820	22,449	21,757	44,206		46,020	46,020	46,020	
		Establishment.										
5	5	Compounders and Dressers	525	492	245	246	491		492	492	492	
3	3	Clerks	2,525	1,092	575	546	1,121		1,092	1,092	1,092	
134	134	Servants	9,731	11,850	5,555	5,581	11,136		11,850	11,850	11,850	
5	5	Small-pox establishment	144	504	144	120	264		504	504	504	
		Total establishment	12,925	13,938	6,519	6,493	13,012		13,938	13,938	13,938	
		Allowances.										
		Travelling allowances	100	.....	.....	275	275		.....	.....	.....	
		Supplies and Services.										
		Medical stores	2,429	5,600	2,131	79	2,210		3,000	3,000	3,000	Reduced on actuals.
		Petty construction and repairs ...	175	1,000	90	75	165		500	200	500	Ditto ditto.
		Diet and clothing of patients ...	31,580	30,000	15,749	15,788	31,537		35,500	30,000	32,000	
		Cost of country medicine ...	225	.....	148	128	276		420	.....	300	
		Total Supplies and Services...	34,409	36,600	18,118	16,070	34,188		39,420	33,200	35,800	
		Contingencies.										
		Purchase of books and publications	10,300	6,000	6,802	.....	11,984		8,100	6,000	8,100	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
		Purchase and repair of furniture				134						
		Postage charges				.....						
		Office expenses and miscellaneous				5,048						
		Total Contingencies ...	10,300	6,000	6,802	5,182	11,984		8,100	6,000	8,100	
		Total General Hospital ...	1,03,161	1,01,358	53,888	49,777	1,03,665		1,07,478	99,158	1,03,858	
		CAMPBELL HOSPITAL.										
		Salaries.										
1	1	Superintendent (300)	3,600	3,600	1,800	2,007	3,807		3,600	3,600	3,600	
5	5	Assistant Surgeon (50)	3,079	3,000	1,621	1,512	3,133		3,000	3,000	3,000	
2	2	Apothecary and Assistant Apothecary (250, 100) ...	4,200	4,200	2,200	2,100	4,300		4,200	4,200	4,200	
		Total salaries ...	10,879	10,800	5,621	5,619	11,240		10,800	10,800	10,800	

GRANT 24.—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General, Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		HOSPITALS AND DISPENSARIES—*contd.*										
		PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*										
		CAMPBELL HOSPITAL—*contd.*										
		Establishment.										
7	7	Compounders and Dressers	1,477	768	401	367	768		768	768	768	
		Hospital Assistants	.....	.....	—192	52	—140		.....	.....	.....	
4	4	Clerks	1,920	1,920	960	960	1,920		1,920	1,920	1,920	
132	132	Servants	10,300	10,866	5,574	5,409	10,983		10,866	10,866	10,866	
		Small-pox establishment	112	800	106	59	165		800	800	800	
		Temporary establishment	.....	.....	.....	.....	.....		.....	.....	.....	
		Total establishment ...	13,809	14,354	6,849	6,847	13,696		14,354	14,354	14,354	
		Allowances.										
		Travelling allowances	73	.....	18	7	25		100	100	100	Based on actuals.
		Supplies and Services.										
		Medical stores	1,999	2,000	1,890	59	1,949		3,000	2,000	2,000	Reduced on actuals.
		Petty construction and repairs ...	44	250	...	262	262		1,000	250	250	
		Diet and clothing of patients ..	23,999	24,000	11,125	9,170	20,695		25,000	24,000	24,000	
		Cost of country medicine ...	214	200	156	94	250		210	200	200	
		Total Supplies and Services ...	26,256	26,450	13,571	9,585	23,156		29,210	26,450	26,450	
		Contingencies.										The contract grant ending with 1887-88 has been reproduced *pro formâ.*
		Postage charges	5			5			.....			
		Purchase of books and publications	.....	2,800	682	.....	3,617		4,600	2,800	2,800	
		Office expenses and miscellaneous	1,442			2,930			100			
		Rents, rates and taxes	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Contingencies ...	1,447	2,800	682	2,935	3,617		4,700	2,800	2,800	
		Total Campbell Hospital ...	52,464	54,404	26,741	24,993	51,734		59,164	54,504	54,504	
		LOCK HOSPITALS.										
		Salaries.										
1	1	Superintendent (300) ...	3,600	3,600	1,800	1,800	3,600		3,600	3,600	3,600	
1	1	Resident Medical Officer	1,400	2,400	1,200	1,200	2,400		2,400	2,400	2,400	
		Total Salaries ...	5,000	6,000	3,000	3,000	6,000		6,000	6,000	6,000	
		Establishment.										
2	2	Compounders and Dressers	677	372	486	546	1,032		372	372	372	
1	1	Clerks	210	360	180	180	360		360	360	360	
27	27	Servants	1,353	2,880	1,168	1,108	2,276		2,880	2,880	2,880	
		Temporary establishment	310	852	263	239	502		852	852	852	
		Total Establishment ...	2,450	4,464	2,097	2,073	4,170		4,464	4,464	4,464	NOTE.—The actuals for part of the year 1887-88 have been adjusted under "Medical College Hospital" establishment—*vide* page 14.

GRANT 24.—MEDICAL SERVICES—*continued.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory remarks.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HOSPITALS AND DISPENSARIES—*contd.*										
PRESIDENCY HOSPITALS AND DISPENSARIES—*contd.*										
LOCK HOSPITALS—*contd.*										
Allowances.										
Travelling Allowances	.....	.....	.....	.....	.....		.....	.....	.....	
Supplies and Services.										
Medical stores	351	400	3,405	7	5,675		420	400	400	
Petty construction and repairs	.....	100		.....			100	.....	100	No provision appears to be required.
Diet and clothing of patients ...	3,669	5,000		2,248			6,400	5,000	5,000	
Cost of country medicine ...	.....	.....		15			55	.....	.....	
Total Supplies and Services ..	4,020	5,500	3,405	2,270	5,675		6,975	5,400	5,500	
Contingencies.										The contract grant ending with 1887-88 has been reproduced *pro formâ.* Estimate of Inspector-General retained.
Postage charges	.....			.....						
Purchase of books and publications	.....	500	74	.....	786		500	500	500	
Office expenses and miscellaneous	118			621						
Rents, rates and taxes ...	.....	.....	.....	91	.....		200	200	200	
Total Contingencies ...	118	500	74	712	786		700	700	700	
								16,564	16,664	
Deduct probable savings ...	.....	.....	.....	.....	.....		.....	564	564	
Total Lock Hospital ...	11,588	16,464	2,576	8,055	16,631		18,139	16,000	16,100	
MOFUSSIL HOSPITAL AND DISPENSARIES—PROVINCIAL.										
NUMBERS. 1888-89. 1889-90.										
Salaries.										
1 1 Superintendent (200)	1,081	2,400	35,952	800	67,370		2,400	2,400	2,400	
1 1 Assistant Surgeon (200)		2,400		11,698			2,400	2,400	2,400	
... ... Assistant Surgeons ( )	35,004	.....					.....	.....	.....	
... ... Assistant Surgeons ( )		.....					.....	.....	.....	
1 1 Assistant Surgeon (100)		1,200					1,200	1,200	1,200	
5 5 Assistant Surgeons (varying from 25 to 75)	36,877	3,240					3,240	3,240	3,240	
27 28 Civil Hospital Assistants... ...		7,620		18,920			7,320	7,320	7,320	Increase due to appointment of an officer at Shahibunge, *vide* Bengal Government No. 3490, dated 25th December 1886.
Deduct—Probable savings	.....	1,860	.....	.....	.....		.....	1,560	1,560	
Total Salaries ...	72,962	15,000	35,952	31,418	67,370		16,560	15,000	15,000	NOTE.—The actuals include the charges for Assistant Surgeons in sub-divisions and Civil Hospital Assistants attached to sub-divisions and reserve Medical subordinates,—*vide* remarks in pages 10 and 12.
Establishment.										
6 5 Compounders and dressers	1,469	1,032	1,562	557	3,163		936	936	936	Decrease due to the transfer of the Khurda dispensary to the District Board.
17 16 Servants	2,780	1,932		1,044			2,028	2,028	2,028	Decrease due to the transfer of the Khurda dispensary to the District Board against an increase sanctioned—*vide* Bengal Government No. 3737P, dated 29th November 1887.
Total Establishment	4,249	2,964	1,562	1,601	3,163		2,964	2,964	2,964	
Allowances.										
Allowance for attending educational institutions ...	5,602	5,400	4,568	2,854	9,533		4,800	4,800	4,800	The actuals of 1887-88 and 1888-89 include travelling allowances of establishment, "District Medical officers," *vide* page 12.
Travelling allowance of officers ...	3,904	1,500		2,111			2,000	2,000	2,000	
Ditto of establishment ...										
Total Allowances ...	9,506	6,900	4,568	4,965	9,533		6,800	6,800	6,800	
Supplies and Services.										
Medical stores	1,859	1,000	2,033	1,416	942		2,000	1,900	1,900	Increase on actuals.
Petty construction and repairs...	36	500	.....	.....			.....	100	.....	Reduced on actuals.
Diet and clothing of patients ...	1,972	500	109	88			2,000	500	500	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
Cost of country medicines ...	145		69	59			.....	.....	.....	
Total Supplies and Services ...	4,012	2,000	2,211	1,269	942		4,000	2,500	2,400	

GRANT 24.—MEDICAL SERVICES—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
HOSPITALS AND DISPENSARIES—*contd.*										
MOFUSSIL HOSPITAL AND DISPENSARIES—PROVINCIAL *contd.*										
Contingencies.										
Rents, rates and taxes	8	5,000					5,000	5,000	5,000	Estimate of Inspector-General retained.
Telegram charges	5			1						
Postage charges	18			4						
Purchase of books and publications	.....	500	72	.....	146		529	500	200	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
Office expenses and miscellaneous	144			69						
Total Contingencies ...	175	5,500	72	74	146		5,529	5,500	5,200	
Total Mofussil Hospitals and Dispensaries	90,904	32,364	44,365	36,789	81,154		35,853	32,764	32,364	
GRANT TO HOSPITALS AND DISPENSARIES—PROVINCIAL.										
Calcutta Mayo Hospital	34,281	34,000	13,501	20,500	34,001		34,000	34,000	34,000	
Howrah General Hospital ...	4,491	5,400	2,514	3,052	5,566		5,400	5,400	5,400	
Canning Town Dispensary ...	120	120		80			120	120	120	
Banpore Dispensary (Pooree district)							576	576	576	*Vide* Bengal Government No. 1037—451, dated 27th March 1888.
Ferozepore and Bhola Dispensary	115	120		55			120	120	120	
Contai Dispensary	450	360	3,218	180	4,143		360	360	360	
Maldah Dispensary	45	60		30			60	60	60	
Dispensaries in the Sonthal Pergunnahs	600	600		240			600	600	600	
Dehree Irrigation Hospital ...	300	300		100			300	300	300	
Bhudruck Dispensary	.....	100					.....	.....	.....	Transferred to District Board.
Buxa-Bhootan (in Julpaiguri) ...	.....	100					100	100	100	
Cox's Bazar Dispensary	480	.....	.....	240	.....		.....	480	480	*Vide* Bengal Government No. 762—292LR, dated 10th March 1887.
Other dispensaries in the Presidency	(*a*) 1,863	.....	.....	.....	.....		.....	.....	.....	(*a*) Represents the cost of medical stores to Lady Dufferin's Hospital.
Total Grants to Hospitals and Dispensaries—Provincial ...	42,745	41,160	19,233	24,477	43,710		41,636	42,116	42,116	
Total ...	.....	3,52,362	.....	.....	.....		.....	3,41,918	3,50,598	
Deduct probable savings	.....	9,362	.....	.....	.....		.....	8,918	8,918	
									3,41,680	
Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	80	
Total Hospitals and Dispensaries—Provincial	3,97,619	3,43,000	1,97,390	1,91,224	3,88,614		3,65,161	3,33,000	3,41,600	
SANITATION AND VACCINATION.										
1. Sanitary Commissioner (1,800)	22,350	21,600	2,625	11,678	14,303		21,600	21,600	21,600	
Number. 1888-89. / 1889-90. — *Establishment.*										
7 / 7 Superintendents (variable) ...	34,185	44,500	25,232	14,718	39,950		45,100	45,100	45,100	Increase due to increments.
11 / 11 Deputy Superintendents	19,455	20,100	10,596	12,780	23,376		20,400	20,400	20,400	Due to the appointment of higher grade officers.
84 / 87 Vaccine Inspectors	23,307	24,635	13,562	10,286	23,848		25,065	25,065 / 132	25,065 / 132	Increase due to appointment of three additional Inspectors for the Eastern Bengal, Orissa and Darjeeling Circles respectively—*vide* Bengal Government Nos. F—2/5, dated 18th August 1888, 430P, dated 31st December 1887, F—2/4, dated 16th November 1888, respectively.
254 / 254 Vaccinators and Assistants	16,747	19,430	8,915	8,123	17,038		19,430	19,430	19,430	
61 / 61 Clerks	17,290	19,647	9,221	8,190	17,411		21,039	21,039	21,039	The Sanitary Commissioner provides for an increase of establishment of Rs. 1,300. Government will now please pass orders as to whether the increase in the establishment will be provided for in the estimate.
Servants	2,128		1,120	1,039	2,159					

GRANT 24—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		SANITATION AND VACCINATION—*concld.*										
		Establishment—concld										
		Temporary establishment	435	.....	77	.....	77		.....	.....	.....	
		Deduct—Probable savings	.....	1,28,312	.....	.....	.....		.....	1,31,166	1,31,166	
			.....	4,612	.....	.....	.....		.....	6,666	6,666	
		Total Establishments	1,13,547	1,23,700	68,723	55,136	1,23,859		1,31,034	1,24,500	1,24,500	
		Allowances.										
		Travelling allowances	30,658	31,500	16,991	15,555	32,546		32,000	32,000	32,000	Based on actuals.
		Supplies and Services.										
		Medical stores	1,985	1,300	1,985	227	2,212		1,300	2,000	2,000	Increased on actuals.
		Total Supplies and Services ...	1,985	1,300	1,985	227	2,212		1,300	2,000	2,000	
		Contingencies.										
		Rents, rates and taxes	1,763		1,001	772	1,773					
		Telegram charges	6		5	39	44					
		Postage charges	1,060		727	426	1,153					
		Purchase and repairs of furniture	52	4,900	52	57	109		5,900	4,900	5,900	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
		Purchase of books	21		5	34	39					
		Office expenses and miscellaneous	2,555		1,742	1,169	2,911					
		Total Contingencies ...	5,457	4,900	3,532	2,497	6,029		5,900	4,900	5,900	
		Total Sanitation and Vaccination	1,73,997	1,83,000	93,856	85,093	1,78,949		1,91,834	1,85,000	1,86,000	
		Grant for Medical Purposes.										
		Expenses during the prevalence of epidemics	3,011	3,000	1,518	1,570	3,088		3,000	3,000	3,000	
		Value of medical stores	.....	.....	.....	.....	.....		.....	.....	.....	
		Total Grants for Medical purposes	3,011	3,000	1,518	1,570	3,088		3,000	3,000	3,000	
		MEDICAL SCHOOLS AND COLLEGE.										
		MEDICAL COLLEGE.										
		Salaries.										
1	1	Principal (1,800) ...	21,600	21,600	10,800	11,012	21,812		21,600	21,600	21,600	
9	10	Professors (6—1,375 4—200)	1,03,126	90,600	44,519	56,735	1,01,254		1,12,200	1,12,200	1,12,200	Increase due to provision made here for the salary of Dr. R. C. Sanders, Opthalmic Surgeon, omitted to be provided for in past estimates and to increment to the Professor of Physiology, *vide* Bengal Government No. 3503, dated 29th June 1888.
2	...	Assistant Professors of Chemistry ( ) Demonstrator ( )	.....	5,400	2,242	.....	—2,242		.....	.....	.....	Provided for under Chemical Examiner, page 36.
2	2	Assistant Demonstrator	5,600	5,400	2,900	2,900	5,800		5,400	5,400	5,400	
				1,23,00						1,39,200	1,39,200	
		Deduct—Probable Savings	.....	3,519	.....	.....	...		.....	4,200	4,200	
		Total Salaries ...	1,30,326	1,19,481	55,977	70,647	1,26,624		1,39,200	1,35,000	1,35,000	

GRANT 24—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget Estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised Estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory remarks.
		EXPENDITURE—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		MEDICAL SCHOOLS AND COLLEGE—*continued.*										
		MEDICAL COLLEGE—*continued.*										
		Establishment.										
8	8	Hostel for Native Ladies—Establishment ... ... Assistants and others in the Museum	868	864	435	145	580		870	864	864	
			.....	2,736	.....	.....	.....		2,736	.....	.....	
5	5	Clerks	2,520	2,640	1,260	1,260	2,520		2,640	2,640	2,640	As the sanction has not been acted on for 12 months, it has become void, and should be renewed—*vide* Civil Account Code 13, Chapter 9.
33	33	Servants	1,973	2,559	991	965	1,956		2,559	2,559	2,559	
8	8	Pupil Dais	548	576	262	520	782		576	576	576	
13	13	,, Nurses ...	3,655	1,000	1,999	1,689	3,688		3,120	3,120	3,120	Based on actuals.
		Extra establishment for dissecting season ...		495					495	495	495	
		Total Establishment	9,564	10,870	4,947	4,579	9,526		12,996	10,254	10,254	
		Allowances.										
		Travelling allowances	74	174	.....	764	764		141	141	141	Estimate of Inspector-General retained.
		Supplies and Services.										
		Scholarships and stipends ...	4,014	4,300	1,906	2,064	3,970		4,300	4,300	4,300	
		Ditto to females	.....	.....	.....	.....	.....		1,902	1,920	1,920	Provided with reference to Bengal Government Resolution, dated 6th May 1884.
		Cost of medical stores	1,459	600	1,443	27	1,470		1,000	1,000	1,000	Increased on actuals.
		Prizes	.....	500	.....	.....	.....		500	500	500	
		Cost of mathematical stores ...				.....	.....					
		Other miscellaneous charges ...	90	250	.....	4	4			250	250	The grant for special and countersigned contingencies ending with 1887-88 has been reproduced *pro formâ.*
		Petty construction and repairs ...				24	24					
		Total Supplies and Services ...	5,563	5,650	3,349	2,119	5,468		7,720	7,970	7,970	
		Contingencies.										
		Rents, rates and taxes	2,099	3,060	1,758	1,921	3,679		3,843	3,843	3,843	
		Postage charges	33		6	20	26					
		Purchase and repair of furniture	746	5,000	485	68	553		5,000	5,000	5,000	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
		Miscellaneous	4,697		1,551	1,829	3,380					
		Total Contingencies ...	7,575	8,060	3,800	3,838	7,638		8,843	8,843	8,843	
		Total Medical College ...	1,53,102	1,44,235	68,073	81,947	1,50,020		1,68,900	1,62,208	1,62,208	
		MEDICAL SCHOOLS.										
		Salaries.										
4	4	Superintendents (3—250, 1—150).	10,771	10,800	5,400	5,572	10,972		10,800	10,800	10,800	
21	22	Teachers	61,463	48,720	37,207	34,440	66,647		52,140	52,140	52,140	Increase due to appointment of a teacher at Cuttack—*vide* Bengal Government No. 71D, dated 30th May 1888—and to protions.
7	7	Demonstrators and assistant demonstrators		9,420					10,020	10,020	10,020	Increase due to promotions to higher grade.
				68,940					.....	72,960	72,960	
		Deduct—Probable savings ...	.....	940	.....	.....	.....		.....	543	543	
		Total Salaries ..	72,234	68,000	37,607	40,012	77,619		72,960	72,417	72,417	

GRANT 24—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government	Explanatory remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		MEDICAL COLLEGE AND SCHOOLS—*contd.*										
		MEDICAL SCHOOLS—*contd.*										
		Establishment.										
2	2	Chemical assistants	.....	720	.....	.....	.....		720	720	720	
3	3	Anatomical assistants	.....	1,200	.....	.....	.....		1,260	1,260	1,260	Increase due to increments.
3	3	Injectors and Taxidermists		720	.....	192	192		720	720	720	
6	6	Clerks		2,700		1,770			2,700	2,700	2,700	
30	30	Servants	6,640	2,210	3,501	1,138	6,457		2,210	2,210	2,210	
		Extra establishment for dissecting season		565		48			565	565	565	
		Total Establishment	6,640	8,115	3,501	3,148	6,649		8,175	8,175	8,175	
		Allowances.										
		Travelling allowances	258	100	50	119	169		135	170	170	Increased on actuals.
		Supplies and Services.										
		Scholarships and stipends ...	3,068	5,750		4,121			6,730	6,730	6,730	
		Cost of medical stores	827	300		66			800	800	800	
		Prizes	200	200		.....			400	400	400	
		Cost of mathematical stores ...	.....	.....	5,507	.....	9,694		.....	.....	.....	
		Other miscellaneous charges ...	244	.....		.....			.....	.....	.....	
		Petty construction and repairs ...	3	.....		.....			.....	.....	...	
		Total Supplies and Services ...	9,342	6,250	5,507	4,187	9,694		7,930	7,930	7,930	
		Contingencies.										
		Rents, rates and taxes	928			548			1,000	1,000	1,000	
		Postage charges	44			40						
		Purchase and repairs of furniture	176	2,100	1,938	238	4,452		2,700	2,100	2,100	The contract grant for 1887-88 has been reproduced *pro formâ.*
		Office expenses and miscellaneous	1,484			1,688						
		Total Contingencies ...	2,632	2,100	1,938	2,514	4,452		3,700	3,100	3,100	
		Total Medical Schools ...	91,106	84,565	48,603	49,980	98,583		92,900	91,792	91,792	
		Total Medical College and Schools	2,44,208	2,28,800	1,16,676	1,31,927	2,48,603		2,61,800	2,54,000	2,54,000	
		LUNATIC ASYLUMS.										
		Salaries.										
4	4	Superintendents (3—250, 1—150)	16,788	10,800	8,400	8,398	16,798		10,800	10,800	10,800	
2	2	Deputy Superintendent (250) ...		6,000					6,000	6,000	6,000	
		Deduct—Probable savings ...	.....	800	.....	.....	.....		.....	800	800	
		Total Salaries ...	16,788	16,000	8,400	8,398	16,798		16,800	16,000	16,000	

GRANT 24—MEDICAL SERVICES—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Inspector-General of Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	Explanatory remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs		
		LUNATIC ASYLUMS—*concld.*										
		Establishment.										
6	6	Native doctors ...	1,900	2,016	971	988	1,959		2,016	2,016	2,016	
1	1	Compounders and dressers	144	144	72	60	132		96	96	96	Pay reduced—*vide* Bengal Government No. 1733P, dated 14th May 1888.
4	4	Matrons	3,625	3,720	1,710	1,710	3,420		3,720	3,720	3,720	
5	5	Overseers	5,241	5,160	2,596	2,599	5,195		5,160	5,160	5,160	
6	6	Clerks	2,538	2,580	1,207	1,070	2,277		2,628	2,628	2,628	Pay of clerk at Cuttack increased—*vide* Bengal Government No. 1733P, dated 14th May 1888.
64	64	Guards	19,971	5,262	9,796	9,432	19,228		5,262	5,262	5,262	
212	212	Servants		17,616					17,616	17,616	17,616	
12	12	Temporary manufacturing establishment	2,397	2,000	1,244	490	1,734		2,160	2,160	2,160	Inspector-General's estimate retained.
		Temporary establishment	.....	.....	.....	607	607		.....	.....	.....	
				38,498					.....	38,658	38,658	
		Deduct—Probable savings ...		1,038					.....	1,248	1,248	
		Total Establishment ...	35,816	37,460	17,596	17,046	34,642		38,658	37,410	37,410	
		Allowances.										
		Travelling allowances	86	40	51	.....	51		92	90	90	
		Supplies and Services.										
		Petty construction and repairs ...	918	1,000	750	324	1,074		1,000	1,000	1,000	
		Cost of medical stores	531	500	471	63	534		500	500	500	
		Country medicines	45	.....	19	23	42		.....	.....	.....	
		Diet and clothing	27,340	28,000	14,750	11,178	25,928		29,400	28,000	28,000	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
		Raw materials for manufacture...	19,617	24,000	11,002	8,137	19,139		23,450	24,000	20,000	
		Total Supplies and Services ...	48,451	53,500	26,992	19,725	46,717		54,350	53,500	49,500	
		Contingencies.										
		Rents, rates and taxes	207		196	21	217					
		Postage charges	5		20	15	42					
		Telegram charges	33			7						
		Purchase of tents	.....	8,000	.....	.....	.....		7,500	8,000	7,000	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
		Purchase and repairs of furniture	.....		.....	.....	.....					
		Office expenses and miscellaneous	6,509		3,657	1,580	5,237					
		Total Contingencies ...	6,844	8,000	3,873	1,623	5,496		7,500	8,000	7,000	
		Total Lunatic Asylums ...	1,07,985	1,15,000	56,912	46,792	103,704		1,17,400	1,15,000	1,10,000	
		CHEMICAL EXAMINER.										
		Salaries.										
1	1	Chemical Examiner (1,150)	20,838	16,200	19,510	1,050	25,705		13,800	13,800	13,800	Actual pay drawn by the Chemical Examiner.
		Assistant Chemical Examiner		2,160					2,280	2,280	2,280	Increase due to increments.
...	2	Ditto ditto ...	.....	.....		5,145			5,400	5,400	5,400	Hitherto provided for under "Medical College."
1	1	Civil Hospital Assistant	.....	840					840	840	840	
		Deduct—Probable savings	.....	.....	.....	.....	.....		.....	2,446	2,446	
		Total Salaries ...	20,838	19,200	19,510	6,195	25,705		22,320	19,874	19,874	
		Establishment.										
1	1	Clerk	480	480	240	240	480		480	480	480	
2	2	Servants	275	276	137	128	265		276	276	276	
		Total Establishment ..	755	756	377	368	745		756	756	756	

266

GRANT 24.—MEDICAL SERVICES—*concluded.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Inspector-General, Civil Hospitals.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CHEMICAL EXAMINER—*concld.*										
Supplies and Services.										
Medical stores	6,982	2,000	6,829	133	6,962		3,700	4,000	4,000	Increase on actuals.
Freight on Europe stores... ..	.....	.....	.....	542	542		.....	.....	.....	
Total Supplies and Services ...	6,982	2,000	6,829	675	7,504		3,700	4,000	4,000	
Contingencies.										
Postage stamps	60	70	35	30	65		70	70	70	
Books and publications	38	.....	.....	82	82		.....	.....	.....	
Miscellaneous	288	1,174	160	285	445		284	300	300	Reduced on actuals.
Total Contingencies ...	386	1,244	195	397	592		354	370	370	
Total Chemical Examiner ...	28,961	23,200	26,911	7,635	34,546		27,130	25,000	25,000	
Refund	439	1,000	214	220	434		1,000	1,000	1,000	

E. D'S. & R. D'R.—Reg. No. 1810C—124—28-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 26TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1339Bt., dated the 5th December 1888, submitting the estimates of receipts and expenditure of the Medical Department for the year 1889-90.

RECEIPTS.

The Accountant-General estimates the total receipts for 1889-90 at Rs. 1,44,000 against Rs. 1,56,000, the sanctioned estimate for 1888-89, and Rs. 1,38,555, the actuals for 1887-88. The estimate is accepted.

EXPENDITURE.

2. *Superintendence.*—A provision of Rs. 3,400 has been made by the Inspector-General for hill journey allowance to his clerks against Rs. 600, the sanctioned grant for the current year. As the Inspector-General takes only one clerk to Darjeeling, the sum of Rs. 1,000, which has been provided by the Accountant-General, will suffice. The Accountant-General has also reduced the estimate of the Inspector-General under "Office Contingencies" from Rs. 2,300 to Rs. 1,200. In view of the actuals in 1887-88, the estimate for next year will be placed at Rs. 2,000.

3. *Medical Officers.*—No provision has been made for the four first grade Assistant Surgeons on Rs. 200 each a month, recently sanctioned for the subdivisions of Barrackpore, Dum-Dum, Bongong and Silligoree. The Accountant-General's estimate will be raised by Rs. 9,600.

4. *Medical College and General Hospitals.*—The Accountant-General has reproduced the contract grants of Rs. 30,000 fixed in 1885 for "Diet and clothing of patients" for the Medical College and General Hospitals against the departmental estimates of Rs. 38,500 and Rs. 35,500 respectively. The expenditure in 1887-88 amounted to Rs. 32,775 and Rs. 31,580. The estimates for next year will be placed at Rs. 34,000 and Rs. 32,000 respectively. The Accountant-General has made no provision for the cost of country medicine for the General Hospital, and has entered Rs. 500 only on this account for the Medical College Hospital. For the Medical College Hospital the departmental estimate of Rs. 880 is accepted, and for the General Hospital a sum of Rs. 300 will be provided. The Accountant-General has reduced the departmental estimates of Rs. 500 and Rs. 8,100 for "Petty constructions and repairs" and "Contingencies" of the General Hospital to Rs 200 and Rs. 6,000 respectively. As the actual charges under these heads amounted to Rs. 10,475 the local estimates will stand.

5. *Lock-hospitals and Mofussil Hospitals.*—Under "Lock-hospitals" the Accountant-General has struck out the provision of Rs. 100 made by the local officers for petty construction and repairs. The local estimate will stand. The Accountant-General's estimate of Rs. 100 for petty construction and repairs of Mofussil Hospitals will be struck out, as no expenditure on this account is anticipated by the local officers. The Accountant-General has made a provision of Rs. 500 for contingencies, other than "Rents, rates, and taxes," of Mofussil Hospitals against a similar grant for the current year. As the expenditure in 1887-88 amounted to only Rs. 167, the estimate will be reduced to Rs. 200.

6. *Sanitation and Vaccination.*—The Accountant-General has reduced the local estimate of Rs. 5,900 for "Contingencies" of the Sanitation and Vaccination Department to Rs. 4,900. The actual expenditure in 1887-88 amounted to Rs. 5,457, and in the twelve months ending the 30th September 1888 to Rs. 6,029. The departmental estimate will stand.

7. *Lunatic Asylums.*—The estimates of Rs. 24,000 and Rs. 8,000 under this head for "Raw materials for manufacture" and "Contingencies" are reduced to Rs. 20,000 and Rs. 7,000 respectively with reference to the actuals of 1887-88, which amounted to Rs. 19,617 and Rs. 6,844.

8. The Accountant-General's estimates under the remaining heads and sub-heads are accepted. In accordance with the foregoing remarks the grant for 1889-90 will be as follows :—

	Rs.
Medical Establishment	5,85,400
Hospitals and Dispensaries	3,41,600
Sanitation and Vaccination	1,86,000
Grants for medical purposes	3,000
Medical College and Schools	2,54,000
Lunatic Asylums	1,10,000
Lock-hospitals	16,100
Chemical Examiner	25,000
Refunds	1,000
	15,22,100
Deduct for rounding	100
Total	15,22,000

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Inspector-General of Civil Hospitals, the Director of Public Instruction, the Sanitary Commissioner, the Accountant-General, and the General and Political (Medical) Departments, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{31}$ 2-7.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

C. E. G.—Reg. No. 1811C—124—28-1-89.

[FILE F $\frac{E}{136}$ 1.]

POLITICAL BUDGET ESTIMATE FOR 1889-90.

No. 1395 Bt., dated Calcutta, the 18th December 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

GRANT 25.—POLITICAL.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	EXPLANATORY REMARKS.*
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Entertainment of Envoys and Chiefs.	1,288	.....	1,288	.....	1,288	.....	.....	.....	.....	.....		
Durbar presents and allowances to vakeels, &c.	32,416	.....	7,364	.....	7,364	.....	.....	.....	.....	.....		
Refugees and State prisoners ...	5,785	10,000	3,299	8,046	11,345	.....	4,000	.....	5,987*	6,000	6,000	* The high actuals in the first six months of 1888-89 are due to charges incurred for passage of the Burmese Queen and party from Rangoon to Calcutta *en route* to Ratnagiri through Bombay. The estimate adopted represents the charges to be incurred for Burmese and Munipuri detenus.
Special Political expenditure ...	5,398	.....	3,018	15,985	19,003	30,000	.....	.....	17,448†	30,000	7,344	† Based on actuals. Includes pay of Mr. A. W. Paul and allowance at net Rs. 1,888 per month, and salaries of Sarat Chunder Dass and allowance of Ugyan Gyat Sha.
Miscellaneous	12,058	4,000	11,845	.....	11,845	.....	4,000	.....	.....	.....	.....	
											13,344	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	344	
Total Imperial ...	56,945	14,000	26,814	24,031	50,845	30,000	8,000	14,000	23,435	36,000	13,000	
Provincial.												
Political Agent	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		
Entertainment of Envoys and Chiefs.	.....	9,000	.....	128	128	.....	.....	.....	9,000‡	9,000	9,000	‡ Estimated for by Commissioner of Rajshahye Division Rs. 1,600; Deputy Commissioner of Chittagong Hill Tracts Rs. 7,388.
Durbar presents and allowances to vakeels.	.....	10,000	.....	2,847	2,847	.....	.....	.....	4,100§	10,000	10,000	§ In 1887-88 large expenditure was incurred in the Presidency on account of presents to recipients of titles.
Miscellaneous	.....	2,000	.....	1,189	1,189	.....	1,000	.....	320	1,000	1,000	
Total Provincial ...	.....	21,000	.....	4,164	4,164	.....	1,000	21,000	13,420	20,000	20,000	
Total ...	56,945	35,000	26,814	28,195	55,009	30,000	9,000	35,000	36,855	56,000	33,000	

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Durbar Presents and Allowances to Vakeels, &c.										
Rajshahye Commissioner*	31,216	700	7,094	2,247	9,341		700	700	700	
Cuttack Tributary Mehals		200					200	200	200	
Darjeeling		2,000					2,000	2,000	2,000*	
Presidency payments...		5,900					.....	5,900	5,900	
Sumptuary allowance to the vakeel of the Sikkim Rajah ...	1,200	1,200	270	600	870		1,200	1,200	1,200	
Total Durbar Presents and Allowances to Vakeels, &c.	32,416	10,000	7,364	2,847	10,211		4,100	10,000	10,000	
Miscellaneous.										
Diet to hill tribes	12,058	120	11,845	1,189	13,034		120	120	120	
Postage charges		.....					.....	.....	.....	
Demarcation of Nepal boundary ...		200					200	200	200	
Miscellaneous		5,680					.....	680	680	
Total Miscellaneous ...	12,058	6,000	11,845	1,189	13,034		320	1,000	1,000	

E. J. H.—Reg. No. 1730C—88—19-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 18TH JANUARY 1889

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1395Bt., dated the 18th December 1888, submitting the estimate of expenditure under the head Political for the year 1889-90.

The whole of the expenditure under the head "Political" was formerly Imperial, but from the commencement of the current year the ordinary Political charges have been provincialized with an assignment of Rs. 21,000.

2. The total estimate of expenditure for 1889-90 has been placed by the Accountant-General at Rs. 56,000 against Rs. 35,000, the sanctioned grant for the current year, and Rs. 56,945, the actuals of 1886-87. The following table compares the estimate for the ensuing year with the sanctioned grant for 1888-89 :—

	Sanctioned estimate for 1888-89.	Budget estimate for 1889-90.
	Rs.	Rs.
Imperial.		
Refugees and State prisoners	10,000	6,000
Special Political expenditure	.....	30,000
Miscellaneous	4,000	.....
Total Imperial ...	14,000	36,000
Provincial.		
Entertainment of Envoys and Chiefs	9,000	9,000
Durbar presents and allowances to vakeels ...	10,000	10,000
Miscellaneous	2,000	1,000
Total Provincial ...	21,000	20,000
Total ...	35,000	56,000

Under the head of "Special Political Expenditure" the Accountant-General has provided Rs. 22,656 for the pay and allowances of Mr. A. W. Paul, the Political Officer with the Sikkim Expeditionary Force. The estimate in other respects is accepted, and will be placed at Rs. 33,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Political Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal

Nos. F $\frac{E}{136}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

W. LeB.—Reg. No. 1731C—64—18-1-89.

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1889-90.

No. 1403Bt., dated Calcutta, the 19th December 1888.
Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE FOR 1889-90.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PROVINCIAL.												
Botanical and other Public Garden Receipts.												
Botanical Garden receipts ...	1,786	2,700	1,186	381	1,567	.....	1,000		1,700	1,700	1,700	
Birch Hill Park at Darjeeling ...	2,006	1,300	1,206	236	1,442	300	.....		1,600	1,600	1,600	
Miscellaneous	55	.....	55	.....	55	.....	.....		.....	.....	.....	
Total Botanical, &c., Receipts ...	3,847	4,000	2,447	617	3,064	300	1,000		3,300	3,300	3,300	
Cinchona Plantations	1,36,490	1,17,000	99,059	44,227	1,43,286	33,000	.....		1,50,000	(a) 1,50,000	1,50,000	(a) The Superintendent of Cinchona Cultivation estimates as follows:— Rs. Sale of cinchona febrifuge, 6,000 lbs., at Rs. 14 per lb. ... 84,000; Sale of sulphate of quinine, 2,600 lbs., at Rs. 25 per lb. 65,000; Sale of cinchona bark .. 1,000; Total ... 1,50,000
Receipts on account of Public Exhibitions and Fairs	736	1,000	736	22	758	.....	250		750	750	750	The estimate seems fair, and is in accord with actuals.
Receipts on account of experimental cultivation	250	.....	250	5,898	6,148	.....	.....		.....	.....	.....	
Emigration fees (Act XXI of 1883)	13,650	15,000	13,607	10,950	24,557	5,000	.....		20,188	(b) 20,000	20,000	(b) Based on actuals of first six months of 1889.
Examination fees	950	2,000	834	2	836	.....	1,000		.....	1,000	1,000	
Miscellaneous	385	1,000	385	80	465	.....	50		.....	950	950	
Total Provincial ...	1,56,398	1,40,000	1,17,318	61,796	1,79,114	38,300	2,300	1,65,000	1,74,238	1,76,000	1,76,000	
ABSTRACT OF EXPENDITURE.												
IMPERIAL.												
Preservation and translation of ancient manuscripts	.....	.....	.....	.....	.....	6,000	.....		6,200	6,000	6,000	
Archæological Department ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
PROVINCIAL.												
Provincial Museums	10,795	12,792	5,427	5,783	11,210	480	.....		13,272	13,272	13,272	
Donations to Scientific Societies	14,100	12,000	5,100	9,000	14,100	.....	.....		6,000	12,000	12,000	
Experimental Cultivation ...	895	17,000	895	3,556	4,451	2,350	.....		19,350	19,350	18,350	
Cinchona Plantations	1,04,655	1,15,000	60,537	51,767	1,12,304	.....	250		1,16,950	1,14,750	1,16,110	
Public Exhibitions and Fairs ...	3,522	350	3,441	5,270	8,711	.....	.....		350	350	350	
Veterinary charges	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Botanical and other public gardens	1,00,504	1,11,283	49,511	49,129	98,640	.....	14,680		82,730	96,603	96,603	
Agricultural Department... ...	.....	.....	.....	.....	.....	.....	.....		.....	.....	.....	
Emigration	21,559	22,150	10,728	10,874	21,602	.....	150		22,043	22,000	22,000	
Census	1,399	1,800	673	660	1,333	.....	100		1,800	1,700	1,700	
Registration of railway traffic ...	1,725	1,725	1,165	620	1,785	.....	.....		.....	1,725	2,460	
Ditto of river-borne traffic	14,364	17,574	7,189	8,982	16,171	.....	2,422		15,159	15,152	17,572	
Provincial statistics	27,584	24,100	15,008	7,619	22,627	.....	24,100		.....	.....	6,667	
Examinations	2,261	1,798	1,567	1,555	3,122	.....	.....		350	1,798	2,500	
Miscellaneous	143	271	.....	.....	.....	.....	121		.....	150	150	
Refunds	82	157	80	40	120	.....	7		.....	150	150	
											3,04,684	
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....		.....	.....	684	
Total Provincial ...	3,03,548	3,38,000	1,61,321	1,54,855	3,16,176	2,830	41,830	3,23,000	2,77,954	2,99,000	3,04,000	
TOTAL ...	3,03,548	3,38,000	1,61,321	1,54,855	3,16,176	8,830	41,830	3,23,000	2,84,154	3,05,000	3,10,000	
						33,000						

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE—*contd.*

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Proposed by Accountant-General.	Passed by Government.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE.										
IMPERIAL.										
Preservation and Translation of ancient manuscripts ..	.....	.....	.....	.....	.....		6,200	6,000	6,000	Estimated under this head with reference to letter No. 865, dated 16th August 1888, from the Comptroller and Auditor-General to my address, and Government of India, Department of Finance and Commerce, No. 5947, dated 31st October 1888, to the address of the Comptroller-General.
Archæological Department ..	.....	.....	.....	.....	.....		.....	.....	.....	
PROVINCIAL.										
PROVINCIAL MUSEUMS.										
Numbers. 1888-89. / 1889-90.										
Salaries.										
1 / 1 Assistant Curator (480)	3,771	5,280	1,873	2,050	3,923		5,760	5,760	5,760	Increase due to increments.
Establishment.										
4 / 4 Clerks (on less than 200) ..	2,889	3,000	1,500	1,321	2,821		3,000	3,000	3,000	
Servants	1,461	1,512	755	755	1,510		1,512	1,512	1,512	
Temporary establishment ..	450	.....	354	195	549		.....	.....	.....	
Total Establishment ...	4,800	4,512	2,609	2,271	4,880		4,512	4,512	4,512	
Supplies and Services.										
Collection of specimens... ...	1,030	2,000	.....	700	997		3,000	2,000	2,000	
Petty construction and repairs	.....		297	40	40					
Cost of stores	.....		.....	.....	.....					
Freight on stores	80		.....	.....	.....					
Total Supplies and Services	1,110	2,000	297	740	1,037			2,000	2,000	
Contingencies.										
Rents, rates, and taxes... ...	.....	1,000	.....	.....	.....			1,000	1,000	
Postage charges	11		.....	10	10					
Office expenses and miscellaneous	1,063		648	712	360					
Total Contingencies ...	1,074	1,000	648	722	1,370			1,000	1,000	
Total Provincial Museums	10,755	12,792	5,427	5,783	11,210		13,272	13,272	13,272	
DONATIONS TO SCIENTIFIC SOCIETIES.										
Agri-Horticultural Society ...	6,000	6,000	.....	6,000	6,000		.....	6,000	6,000	
Allowance to Asiatic Society for standard and useful works	8,100	6,000	5,100	3,000	8,100		6,000	6,000	6,000	The actuals of 1887-88 include Rs. 2,100 on account of Archæological Department which has been erroneously adjusted to debit of this head, and as the books for that year have been finally closed, no corrective entry can now be made.
Total Donations to Scientific Societies	14,100	12,000	5,100	9,000	14,100		6,000	12,000	12,000	
EXPERIMENTAL CULTIVATION.										
Experimental farms	895	12,000	895	3	898		12,000	12,000	6,000	Estimate of the Director of the Department of Land Records and Agriculture, Rs. 12,000, for experimental farms, Rs. 5,000 for silk experiments, and Rs. 2,350 for fairs and agricultural exhibitions. The large provision under experimental farms has been repeated from year to year and passed by Government, and but little has been debited against it.
Agricultural experiments—silk experiments	.....	5,000	... ..	3,553	3,553		7,350	7,350	7,350	
Agricultural Department ...	.....	. ..	...	... ..	. ..		. ..	.	.....	
Total Experimental Cultivation	895	17,000	895	3,556	4,451		19,350	19,350	13,350	
CINCHONA PLANTATIONS.										
PLANTATION ACCOUNT.										
Numbers. 1888-89. / 1889-90.										
Salaries.										
1 / 1 Head Gardener	17,670	7,860	8,700	9,080	17,780		7,710	7,740	7,560	The Superintendent, Cinchona Plantations' estimate has been retained. The increase is explained as due to increments proposed in his letter No. 18C, dated 17th March 1888, against a decrease in the number of appointments of Assistant Gardeners from 4 to 3. Nothing is known to this office in this connection. Government will please pass orders as to the necessary provision to be retained here.
1 / 1 Second Gardener		3,780					4,560	4,560	3,780	
4 / 3 Assistant Gardeners		10,320					9,720	9,720	8,940	
1 / 1 European Assistant		2,400					2,400	2,400	2,400	
Total Salaries ..	17,670	24,060	8,700	9,080	17,780		24,420	24,420	22,680	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE—*contd.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CINCHONA PLANTATIONS—*concld.*										
PLANTATION ACCOUNT—*concld.*										
Establishment.										
Native establishment for Plantations	5,791	53,215	2,906	2,922	5,828		52,315	52,315	52,315	Excludes pony allowances charged in European establishment.
Temporary establishment ...	44,533		24,269	20,885	45,157					
Total Establishment ...	50,324	53,215	27,175	23,810	50,985		52,315	52,315	52,315	
Allowances.										
House allowance to Superintendent at Darjeeling ...	.....	.....	.....	.....	.....		.....	.....	.....	
Travelling allowance	1,570	.....	1,075	1,156	2,231		.....	.....	.....	
Total Allowances ...	1,570	.....	1,075	1,156	2,231		.....	.....	.....	
Keep of animals for plantations	.....	.....	.....	.....	.....		.....	.....	900	
Supplies and Services.										
Cost of medical stores	25	.....	25	.....	25					
Freight on stores	103	.....	.....	.....	.....					
Charges for Europe stores ...	366	.....	366	.....	366			500		
Petty construction and repairs	114	.....	114	.....	114					
Total Supplies and Services...	608	.....	505	.....	505			500		
Contingencies.									7,700	
Telegram charges	2	.....	2	3	5		.....	.....		
Postage charges	340	200	120	50	170		200	200		
Office expenses and miscellaneous	4,547	7,500	2,364	2,071	4,435		7,500	5,000		Reduced on actuals.
Total Contingencies ...	4,889	7,700	2,486	2,124	4,610		7,700	5,200	8,600	
Total Plantation Account	75,061	84,975	39,941	36,170	76,111		84,435	82,435	83,595	
MANUFACTURING ACCOUNT.										
NUMBERS. 1888-89. 1889-90.										
Salaries.										
1 1 Quinologist (200)	2,948	2,400	1,748	.....	1,748		2,400	2,400	2,400	
Establishment.										
Native establishment for Quinologist (temporary establishment of laborurers)	.....	.....	.....	.....	.....		.....	.....	.....	
Allowances.										
Travelling allowance	44	300	.....	.....	.....		300	100	300	Reduced on actuals.
Supplies and Services.										
Charges for Europe stores ...	2,187	.....	2,187	1,348	3,535		8,565	8,565	8,565	
Laboratory and manufacturing charges		8,565								
Chemicals and appliances for analysis	22,146	18,560	14,567	13,889	28,456		21,050	21,050	21,050	The Superintendent, Cinchona Plantations' estimates for working 250,000lbs. of bark by cold oil process involving the following expenditure— Rs. 160 barrels fusel oil, at Rs. 80 per gallon ... ... 12,800 125 cases of kerosine-oil per month, or per annum 1,500 cases, at Rs. 5-8 per case. (This latter charge probably includes carriage, as otherwise it is above the market rate) ... ... 8,250 Total ... 21,050
Total Supplies and Services ...	24,333	27,125	16,754	15,237	31,991		29,315	29,615	29,615	
Contingencies.										
Postage charges	60	200	60	200	260		200	200	200	
Miscellaneous	2,209	.....	2,034	160	2,194		.....	.....	.....	
Total Contingencies ...	2,269	200	2,094	360	2,454		200	200	200	
Total Manufacturing Account	29,595	30,025	20,596	15,597	36,193		32,515	32,315	32,515	
Total Cinchona Plantations ...	1,04,655	1,15,000	60,537	51,767	1,12,304		1,16,950	1,14,750	1,16,110	
PUBLIC EXHIBITIONS AND FAIRS.										
Local exhibition	3,170	.....	.....	.....	.....		.....	.....	.....	
Donation to Chota Nagpore Fair		.....					.....	.....	.....	Based on actuals. The high actuals in 1887-88 and 1888-89 represent the price of exhibits paid to private exhibitors and sent to the Colonial and Indian Exhibitions, met out of the sum placed at the disposal of the Secretary to the London Exhibition Committee under Government of Bengal No. 889-93Mis. F., dated 15th March 1888.
Donation to Chyebassa Fair ...	352	200	271	5,270	5,541		200	200	200	
Ditto Titalya do. ...		100					100	100	100	
Ditto Julpesh do. ...		50					.....	50	50	
Total Public Exhibitions and Fairs	3,522	350	271	5,270	5,541		300	350	350	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE—*contd.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		BOTANICAL AND OTHER PUBLIC GARDENS.										
		BOTANICAL GARDENS AT SEEBPORE.										
		Salaries.										
1	1	Superintendent (1,600)	20,227	19,200	10,627	8,292	18,919		19,200	19,200	19,200	
1	1	Curator (260)	11,400	4,200	5,700	3,270	3,270		3,120	3,120	3,120	
1	1	Botanist for Herbarium (450) ...		5,400		.....	5,700		5,400	5,400	5,400	
1	1	Assistant Gardener (150) ...		1,800		.....	.....		1,800	1,800	1,800	
		Total Salaries ...	31,627	30,600	16,327	11,562	27,889		29,520	29,520	29,520	
		Establishment.										
1	1	Native overseer (80)	17,549	960	7,979	7,802	.....		960	960	960	
		Native establishment		13,987			15,781		13,987	13,987	13,987	
		Temporary establishment ..		3,500		1,401	1,401		3,500	3,500	3,500	
		Total Establishment ...	17,549	18,447	7,979	9,203	17,182		18,447	18,447	18,447	
		Allowances.										
		Travelling allowances	403	1,600	.....	202	202		1,600	1,600	1,600	Estimate of the Superintendent, Botanic Garden, Calcutta, and passed by the Government of Bengal, Financial Department, communicated with Bengal Government endorsement No. F.$\frac{E}{88}$3, dated 12th December 1888.
		Supplies and Services.										
		Medical stores	130	.....	48	85	133		.....	.....	.....	
		Manure	2,552	1,200	601	.....	601		6,280	6,280	6,280	
		Repairs of roads	.....	3,250	.....	.....	.....					
		Maintaining steam pumps for garden tanks	43	1,830	.....	.....	.....					
		Garden improvements	4,247	16,000	4,025	4,120	5,184		6,000	1,000	1,000	
		Stores from England	1,096	.....	910	850	1,760					
		Freight on Europe stores ...	363	.....	185	108	293					
		Petty construction and repairs	.....	.....	.....	.....	.....					
		Charges for collection and distribution of seeds	2,543	2,750	.....	2	92					
		Charges for collection and distribution of plants	.....	2,400	.....	.....	.....		7,800	7,800	7,800	
		Expenses for Herbarium ...	5,032	2,650	2,496	4,007	6,503					
		Library charges	1,500	1,500	580	1,559	2,139		1,500	1,500	1,500	
		Total Supplies and Services ...	17,512	31,580	8,845	10,830	19,675		21,580	16,580	16,580	
		Contingencies.										
		Postage charges	564	253	315	200	515		253	253	253	
		Telegram charges	5	.....	5	3	8		.....	.....	.....	
		Office expenses and miscellaneous	4,387	1,670	2,198	2,184	4,382		1,670	1,670	1,670	
		Total Contingencies ...	4,756	1,923	2,518	2,387	4,905		1,923	1,923	1,923	
		Total Botanical Gardens at Seebpore	71,847	84,150	35,669	34,184	69,853		73,070	68,070	68,070	
		GRANTS TO PUBLIC GARDENS.										
		Grant to Zoological Gardens ...	20,000	18,333	10,000	10,000	20,000		.....	18,333	18,333	In consideration of the sanction accorded to the Committee of the Zoological Garden for the purchase of animals belonging to the late King of Oudh on the condition that the annual grant for three years should be proportionately reduced, Rs. 1,667, representing 1rd of Rs. 5,000, has been deduced from the grant of Rs. 20,000 for the second time, leaving one more deduction of a like amount to be made.
		Grant to Monghyr Public Garden	300	300	150	150	300		.....	300	300	
		Grant to Birch Hill Park at Darjeeling	1,376	1,400	765	514	1,279		1,600	1,600	1,600	The Conservator of Forests' estimates provide for a like amount as receipts.
		Total Grants to Public Gardens ...	21,676	20,033	10,915	10,664	21,579		1,600	20,233	20,233	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE—*contd.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANICAL AND OTHER PUBLIC GARDENS.										
BOTANICAL GARDEN AT DARJEELING.										
Establishment.										
Head Gardener	2,400	2,400	1,200	1,700	2,900		3,360	3,600	3,600	
Plant collectors	341	300		171	.....		300	300	300	
Sardar			685				144			
Coolies	1,232	2,700		.....	856		2,136	2,796	2,796	
Malees							420			
Chowkidars							96			
Blacksmiths and carpenters	147	480	99	210	309		384	384	384	
Temporary establishmennt ...	19	.....	.....	.....	.....		.....	.....	.....	
Total Establishment ...	4,139	5,880	1,984	2,081	4,065		6,840	7,080	7,080	
Allowances.										
Travelling allowances	.....	.....	.....	50	50		.....	.....	.....	
Supplies and Services.										Estimate of the Superintendent, Botanic Garden, Calcutta, and passed by the Government of Bengal, Financial Department, communicated with Bengal Government endorsement No. F—3/E/88, dated 12th December 1888.
Purchase and carriage of plants and seeds	821	500	803	.....	803		500	500	500	
Frames, &c.	44	.....	—107	.....	—107		.....	.....	.....	
Tools and other contingencies	460	400	10	.....	10		400	400	400	
Feed and keep of pony	.....	300	.....	.....	.....		300	300	300	
Total Supplies and Services ...	1,325	1,200	706	.....	706		1,200	1,200	1,200	
Contingencies.										
Purchase and repair of furniture	165	.....	165	.....	165		.....	.....	.....	
Postage charges	18	20	10	7	17		20	20	20	
Miscellaneous	1,384	.....	112	2,143	2,255		.....	.....	.....	
Total Contingencies ...	1,567	20	287	2,150	2,437		20	20	20	
Total Botanical Garden at Darjeeling	7,031	7,100	2,977	4,281	7,258		8,060	8,300	8,300	
Total Botanical and other Public Gardens ...	1,00,504	1,11,283	49,561	49,129	98,690		82,730	96,603	96,603	
EMIGRATION.										
Charges under Act VII of 1871.										
Refunds	128	170	.....	.....	.....		.....	150	150	Based on actuals.
NUMBERS. 1888-89. / 1889-90.										
Salaries.										
1 / 1 Protector of Emigrants (⅔th salary of 14,400) (*a*)	11,150	8,640	5,520	5,802	11,322		8,640	8,640	8,640	
2 / 2 Medical Inspectors		2,400					2,400	2,400	2,400	
1 / 1 Personal Assistant (⅔ths salary of Rs. 4,800) (*a*)...	2,880	2,880	1,440	1,440	2,880		2,880	2,880	2,880	
Total Salaries ...	14,030	13,920	6,960	7,242	14,202		13,920	13,920	13,920	
Establishment.										
13 / 14 Clerks	4,547	7,918	2,241	2,269	4,510		8,928	8,098	8,098	Increase due to the appointment of a clerk in 24-Pergunnahs on Rs. 15 per month under Bengal Government circular No. 35, dated 29th December 1887, inadvertently omitted to be provided for in 1888-89.
10 / 10 Servants	474	829	237	249	486			829	829	
	.....	8,747	2,478	2,518	4,996		8,928	8,927	8,927	
Deduct—⅔ths charged under Inland Labour Transport, Local	.....	3,500	... ..	.....	.....		3,500	3,500	3,500	
Total Establishment ...	5,021	5,247	2,478	2,518	4,996		5,428	5,427	5,427	
Allowances.										
Travelling allowances ...	917	865	465	357	822		865	865	865	
Allowance to clerks for coolie registration	.....	.....	.....	68	68		30	30	30	Allowance paid for the registration of colonia emigrants under Rule 23 of the rules relating to colonial emigration under the provisions of Act XXI of 1883.
	917	865	465	425	890		895	895	895	
Contingencies.										
Rents, rates, and taxes ...	1,008	1,008	588	420	1,008		1,008	1,008	1,008	
Postage charges	60	110	34	25	59		113	100	100	Reduced on actuals.
Telegram charges	.....	.....	.....	12	12		.....	.....	.....	
Office expenses and miscellaneous	395	830	203	232	435		679	500	500	Ditto ditto.
Total Contingencies ...	1,463	1,948	825	689	1,514		1,800	1,608	1,608	
Total Emigration ...	21,559	22,150	10,728	10,874	21,602		22,043	22,000	22,000	

(*a*) ⅔ths charged under Inland Labor Transport, "Local."

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE—*contd.*

Numbers 1888-89.	Numbers 1889-90.	Heads of Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
		EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		CENSUS.										
		Establishment.										
3	3	Clerks	1,375	1,320	660	660	1,320		1,320	1,320	1,320	
		Temporary establishment ...		300					300	300	300	
		Total Establishment ...	1,375	1,620	660	660	1,320		1,620	1,620	1,620	
		Contingencies.										
		Postage charges	22	.....	12	.....	12		.....	.....	.....	
		Miscellaneous	2	180	1	.....	1		180	80	80	Reduced on actuals.
		Total Contingencies ...	24	180	13	.....	13		180	80	80	
		Total Census ...	1,399	1,800	673	660	1,333		1,800	1,700	1,700	
		REGISTRATION OF RAILWAY TRAFFIC.										
		Contribution to Railway Companies for traffic returns ...	1,725	1,725	1,165	620	1,785		.....	1,725	2,460	Reproduced *pro formâ*. Government will please pass orders as to the provision to be retained.
		REGISTRATION OF RIVER AND ROAD-BORNE TRAFFIC.										
		REGISTRATION OF FOREIGN FRONTIER ROAD TRAFFIC.										
		Establishment.										
		Clerks and mohurirs							7,264	7,264	7,264	
		Peons							600	600	600	
		Total Establishment ...							7,864	7,864	7,864	
		Supplies and Services.										
		Petty construction and repairs							252	250	250	
		Total Supplies and Services ...							252	250	250	
		Contingencies.										
		Rents, rates, and taxes ...							.....	.....	.....	
		Office expenses and miscellaneous							330	330	330	
		Total Contingencies ...							330	330	330	
		Total Foreign Frontier Road Traffic ...							8,446	8,444	8,444	
		REGISTRATION OF INTERNAL RIVER-BORNE AND ROAD-BORNE (OTHER THAN RAIL-BORNE) TRAFFIC.										The heading has been divided into two parts, viz.— (a) Registration of Foreign Frontier Road Traffic, (b) Registration of Internal River-borne and Road-borne (other than Rail-borne) Traffic, as directed in Bengal Government Resolution on the Scientific and other Minor Departments estimates for 1888-89.
		Establishment.										
		Clerks and mohurirs							4,320	4,320		
		Peons							1,152	1,152		
		Boats							360	360		
		Total Establishment ...							5,832	5,832	8,052	
		Supplies and Services.										
		Petty construction and repairs							500	500	500	
		Total Supplies and Services...							500	500	500	
		Contingencies.										
		Rents, rates, and taxes							36	36	6	
		Office expenses and miscellaneous							345	340	340	
		Total Contingencies ...							381	376	376	
		Total, Internal River-borne, &c.							6,713	6,708	8,928	
		Total Registration of River and Road-borne Traffic ...	14,364	17,574	7,189	8,982	16,171		15,159	15,152	17,372	

SCIENTIFIC AND OTHER MINOR DEPARTMENTS BUDGET ESTIMATE—*concld.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concld.*										
PROVINCIAL STATISTICS.										
Salaries.										
Officer in charge of Ethnographical enquiries	18,880	.....	11,600	5,437	17,037					
NUMBERS. 1888-89. 1889-90.										
Establishment.										
... ... Clerks	2,440	.....	1,920	1,260	3,180					
... ... Servants	360	.....	180	180	360					
Total Establishment ...	2,800	.....	2,100	1,440	3,540					As the retention of the Anthropological Assistant and his establishment was sanctioned only up to 1st September 1888 and subsequently extended up to 31st March 1889 under Bengal Government No. 546 $\frac{T}{F}$, dated 8th November 1888, no provision on this account appears to be necessary.
Allowances.										
Travelling allowances of officers	2,888	.....	1,027	563	1,590					
Travelling allowances of establishment	785	.....	650	145	795					
Total Allowances ...	3,673	.....	1,677	708	2,385					
Contingencies.										
Trade statistics contingencies	.....	.....	.....	.....	.....					
Office expenses and miscellaneous	2,231	.....	291	34	325					
Total Contingencies ...	2,231	.....	291	34	325					
Special Charges.										
Anthropological grant	.....	1,500	.....	.....	.....					
Grant for the revision of Statistical Accounts of Bengal...	.....	22,600	.....	.....	.....					
Total Provincial Statistics ...	27,584	24,100	15,668	7,619	23,287				6,667	
EXAMINATIONS.										
CENTRAL EXAMINATION COMMITTEE.										
Establishment.										
NUMBERS. 1888-89. 1889-90.										
1 1 Clerk	186	150	93	93	186		150	150		
2 2 Servants		48					48	48		
Total Establishment ...	186	198	93	93	186		198	198		
Supplies and Services.										
Remuneration to Examiners ...	673	1,500	112	1,362	1,474		.....	1,500		
Contingencies.										
Postage charges	1,337	100	1,362	35	1,462		152	100		
Office expenses and miscellaneous	65	.....		65						
Total Contingencies ...	1,402	100	1,362	100	1,462		152	100		
Total Examinations ...	2,261	1,798	1,567	1,555	3,122		350	1,798	2,500	
MISCELLANEOUS.										
Miscellaneous	143	271	100	.....	100		.....	150	150	
Refunds	82	157	80	40	120		.....	150	150	

W. LoB.—Reg. No. 1980C—155—28-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 26TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1403Bt., dated the 19th December 1888, submitting the estimates of receipts and expenditure under the head "Scientific and other Minor Departments" for 1889-90.

RECEIPTS.

The Accountant-General estimates the total receipts under "Scientific and other Minor Departments" for 1889-90 at Rs. 1,76,000 against Rs. 1,40,000, the sanctioned estimate for the current year, and Rs. 1,79,114, the actuals of the twelve months ending 30th September 1888. The estimate is accepted.

EXPENDITURE.

2. The estimate submitted by the Accountant-General provides for both Imperial and Provincial expenditure. His estimate of Imperial charges for 1889-90, amounting to Rs. 6,000, is accepted.

3. The total estimate of Provincial expenditure for next year amounts to Rs. 2,99,000 against Rs. 3,38,000, the sanctioned grant for the current year, and Rs. 3,03,548, the actuals of the past year, as shown below:—

	Actuals, 1887-88.	Sanctioned grant, 1888-89.	Estimate, 1889-90.
	Rs.	Rs.	Rs.
Provincial Museums	10,755	12,792	13,272
Donations to Scientific Societies	14,100	12,000	12,000
Experimental Cultivation	895	17,000	19,350
Cinchona Plantations	1,04,655	1,15,000	1,14,750
Public Exhibitions and Fairs	3,522	350	350
Botanic and other Public Gardens	1,00,504	1,11,283	96,603
Emigration	21,559	22,150	22,000
Census	1,399	1,800	1,700
Registration of Railway Traffic	1,725	1,725	1,725
Registration of River-borne Traffic	14,364	17,574	15,152
Provincial Statistics	27,584	24,100	.....
Examinations	2,261	1,798	1,798
Miscellaneous	143	271	150
Refunds	82	157	150
Total ...	3,03,548	3,38,000	2,99,000

4. *Experimental cultivation.*—Under this head a provision of Rs. 12,000 is annually made in the budget for "Experimental Farms," but except Rs. 895 spent in 1887-88 no expenditure has ever been incurred on this account. A reserve of Rs. 6,000 will, however, be kept to meet unforeseen contingencies, and the Accountant-General's estimate for next year will be reduced to this amount. The provision of Rs. 5,000 for "Silk Experiments," and of Rs. 2,350 for "Fairs and Agricultural Exhibitions," will stand.

5. *Cinchona Plantations.*—The Accountant-General has reduced the local estimate under this head for 1889-90 from Rs. 1,16,950 to Rs. 1,14,750. In the Government Resolution, dated 16th December 1888, a copy of which was forwarded to the Accountant-General with endorsement No. 4690, dated 18th idem, the local estimate of Rs. 1,16,950 was reduced to Rs. 1,16,110, and this amount will be taken as the estimate for the ensuing year.

6. *Registration of Railway Traffic.*—The Accountant-General's estimate of Rs. 1,725 under this head for 1889-90 is the same as the sanctioned grant for the current year. The estimate includes a contribution of Rs. 45 to the Examiner of Accounts, Tirhoot and Nalhati State Railways, for statistical returns furnished to Government. The actual contribution now amounts to Rs. 60, and the estimate will therefore be increased by Rs. 15. The

estimate will be further raised by Rs. 720 to provide for contributions to the following railways towards the cost of preparing the quarterly returns of rail-borne trade now required by the Government of India :—

	Rs.
Oudh and Rohilkhund Railway	120
Bengal and North-Western Railway	240
Guaranteed Railway, Bombay	360
Total ...	720

The grant for 1889-90 under this head will therefore be Rs. 2,460.

7. *Registration of River and Road-borne Traffic.*—The Accountant-General's estimate of Rs. 5,832 on account of Establishment under the head "Registration of Internal River and Road-borne (other than rail-borne) Traffic" will be raised by Rs. 2,220 to provide for the following charges, which do not appear to have been provided for :—

	Rs.
Contribution to Port Commissioners	1,680
Pay of one clerk at the Chitpore Canal Toll Office	180
Cost of establishment for the registration of inter-local boat traffic at the Chittagong Port	360
Total ...	2,220

8. *Provincial Statistics.*—In a letter No. 4776, dated 28th December 1888, the sanction of the Government of India has been asked to the deputation of Mr. H. H. Risley to represent Indian Anthropology and Ethnology at the Paris Exhibition of 1889. Pending the final orders of that Government, the following provision will be made under this head :—

	Rs.	A.	P.
One-half of Mr. Risley's pay for 2 months, at Rs. 1,666-10-8 a month, as *sub. pro tem.* Second Grade Deputy Commissioner	1,666	10	8
Charges on account of exhibits as estimated by Mr. Risley ...	5,000	0	0
Total ...	6,666	10	8

9. *Examinations.*—The Accountant-General has placed the estimate under this head for 1889-90 at Rs. 1,798, the same as the sanctioned grant for the current year. In view of the actuals of 1887-88, which amounted to Rs. 2,261, and those of the twelve months ending 30th September 1888, amounting to Rs. 3,122, the Accountant-General's estimate will be raised to Rs. 2,500.

10. The Accountant-General's estimates under the remaining heads are accepted. The total grant under "Scientific and other Minor Departments" will be as follows :—

	Rs.
Provincial Museums	13,272
Donations to Scientific Societies	12,000
Experimental cultivation	13,350
Cinchona Plantations	1,16,110
Public Exhibitions and Fairs	350
Botanic and other Public Gardens	96,603
Emigration	22,000
Census	1,700
Registration of Railway Traffic	2,460
Registration of River-borne Traffic	17,372
Provincial Statistics	6,667
Examinations	2,500
Miscellaneous	150
Refunds	150
	3,04,684
Deduct for rounding ...	684
Total ...	3,04,000

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, to the Secretary to the Board of Revenue, to the Inspector-General of Registration, to the Protector of Emigrants, to the Superintendent of the Botanic Gardens and Cinchona Plantations, to the Secretary to the Economic Museum Committee, to the Director of the Department of Land Records and Agriculture, to the Conservator of Forests, and to the General, Revenue, and Statistical Departments of this Office, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{—E.}}{32}$ 2-12.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

H. P.—Reg. No. 1979C—155—28-1-89.

ESTIMATE OF TERRITORIAL AND POLITICAL PENSIONS.

No. 1261Bt., dated Fort William, the 22nd November 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

TERRITORIAL AND POLITICAL PENSIONS BUDGET ESTIMATE FOR 1889-90.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by Local Officers.	Revised by Accountant-General.		
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.												
Territorial and Political Pensions	9,50,426	9,41,000	4,78,124	4,58,236	9,36,360	.....	5,000	9,41,000	.....	9,36,000	.....	
Total ...	9,50,426	9,41,000	4,78,124	4,58,236	9,36,360	.....	5,000	9,41,000	.....	9,36,000	.....	

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant General.		
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
TERRITORIAL AND POLITICAL PENSIONS.										
Stipends and Allowances of the Nizamut.										
Nawab Ali Kudr Said Hussain Ali Mirza Bahadur	6,57,371	2,30,000	3,23,554	3,09,127	6,32,681			2,30,000		
14 Brothers of ditto ...		1,65,000						1,65,000		
Nawab Shahoon Nissa Begum		36,000						36,000		
Raisoon Nissa Begum (widow of Homayoon Jah)		99,822						99,822		
Nawab Azim Ali Khan, eldest son of the late Nawab Assadula Khan		56,320						56,320		
Nawab Jhumshe Jehan Begum, first Consort of the Nawab Nazim		.....						.....		
Nawab Moolkzamaneah Begum, second Consort of the Nawab Nazim		.....						.....		
Said Zynool Abdeen, son of Nawab Sufdar Ali Khan ..		15,924						15,924		
Sultan Gaiteeara Begum ...		13,440						13,440		
Said Mozuffer Ali, son of the late Syud Ameer Ali		10,112						10,112		
Stipends not exceeding Rs. 5,000 per annum	1,66,840	1,45,175	82,975	86,341	1,69,316			1,43,405		The estimate has been framed on actual claims taken from the records of my office. It takes into account transfers and lapses by the death of life guarantees.
Allowance to Moorshedabad Municipality for City conservancy	3,600	.....	3,600	.....	3,600			.....		
Marriage grants	1,159	5,000	.....	200	200			2,000		Reduced on actuals.
Total Stipends and Allowances of the Nizamut Pensions	8,28,961	7,76,793	4,10,129	3,95,668	8,05,797			7,72,023		
Rajmehal Family (not exceeding Rs. 5,000)	Details not available.	17,526	Details not available.	Details not available.				17,526		
Said Ashgar Ally and Ahmed Ally (Chitpore Family) ...		17,340						17,340		
Chitpore Family (not exceeding Rs. 5,000)		.....						.....		
Purneah Family (not exceeding Rs. 5,000 per annum)... ...		14,250						14,076		Reduced by Rs. 174 for rounding the estimate.
Other pensions.										
Rajah Sreeput Sing, son of the late Rajah Moheeput Sing ...	Details not available.	.....	Details not available.	Details not available.	Details not available.			.....		
Coomar Roop Narain Sing, son of Bhoop Narain Sing ...		17,000						17,000		
Sikkim Rajah		12,000						12,000		
Unno Chutter charges (paid in Cuttack and Balasore) ...		6,599						6,599		
Allowance to Khurda Rajah ...		25,600						25,600		
Pensions not exceeding Rs. 5,000 per annum		53,892						53,836		
Total Other Pensions ...	1,21,465	1,15,091	67,995	62,568	1,30,563	.....		1,15,035		The estimate has been framed on actual claims taken from the records of my office. It takes into account transfers and lapses by the death of life guarantees.
Total Territorial and Political Pensions	9,50,426	9,41,000	4,78,124	4,58,236	9,36,360	9,41,000		9,36,000	93,000	

H. P.—Reg. No. 1609C—88-14 1-89

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 12TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1261Bt., dated the 22nd November 1888, submitting the estimate of Territorial and Political Pensions for 1889-90.

The expenditure included in this budget is wholly Imperial. The total estimate for 1889-90 has been placed by the Accountant-General at Rs. 9,36,000, against Rs. 9,41,000, the sanctioned grant for the current year, and Rs. 9,50,426, the actuals of 1887-88. The following table compares the estimate for 1889-90 with the sanctioned estimate for the current year—

	Sanctioned estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.
Stipends and allowances of the Nizamut ...	7,76,793	7,72,023
Rajmehal family pensions	17,526	17,526
Said Asbgar Ally and Ahmed Ally (Chitpore family pensions)	17,340	17,340
Purneah family pension	14,250	14,076
Other pensions	1,15,091	1,15,035
Total ...	9,41,000	9,36,000

The estimate has been prepared with reference to actual claims after taking into account transfers and lapses caused by the death of life guarantees. The estimate is accepted.

ORDER —Ordered that a copy of this Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, and to the Political Department of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.

Nos. F $\frac{1\text{-E}}{37}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

C. E. G.—Reg. No. 1610C—64—14-1-89.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES

No. 1260Bt., dated Fort William, the 22nd November 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BENGAL IMPERIAL SERVICES.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

Budget Estimate of Expenditure, 1889-90.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by	Revised by Accountant-General.		
IMPERIAL.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Amount transferred from—												
3. Land Revenue		3,000				.....	2,000			1,000	1,000	
19. *Law and Justice—*												
A.—Courts of Law ...		3,000				.....	2,000			1,000	1,000	
B.—Jails	5,610	1,000	2,837	1,803	4,640	.....	.....			1,000	1,000	Based on actuals.
20. Police		1,000				.....	.....			1,000	1,000	
21. Marine		4,000				.....	3,000			1,000	1,000	
22. Education		1,000				.....				1,000	1,000	
24. Medical		2,000				. .	1,000			1,000	1,000	
Total ...	5,610	15,000	2,837	1,803	4,640	.....	8,000	15,000		7,000	7,000	

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 4TH DECEMBER 1888.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1260Bt., dated the 22nd November 1888, submitting the estimates on account of Civil Furlough and Absentee allowances for the year 1889-90.

The total charges on account of Civil Furlough and Absentee allowances in the last three years were—

	Rs.
1885-86	26,424
1886-87	11,001
1887-88	5,610

The charges in the first six months of the current year amounted to Rs. 1,803. The Accountant-General's revised estimate for 1888-89 will be reduced from Rs. 15,000 to Rs. 10,000. His estimate of Rs. 7,000 for next year is accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimate, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal.

H. J. S. COTTON,

Offg. Secy. to the Govt. of Bengal.

No. F. $\frac{E.}{103}$2.

COPY, with copy of the estimate, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal.

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *December* 1888.

C. E. G.—Reg. No. 526C—58—5-12-88.

ESTIMATES OF SUPERANNUATION RECEIPTS AND CHARGES, 1889-90.

No. 1269 Bt., dated Fort William, the 23rd November 1888. [FILE F $\frac{E}{105}$ 1.]
Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.
FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1889-90.

Receipts in aid of Superannuation, Retired and Compassionate Allowances.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATE OF 1888-89 AND 1889-90.		REVISED ESTIMATE, 1888-89.		ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.	Proposed by Accountant-General.	Passed by Government.	Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Imperial.													
Subscriptions to the Military Orphan Fund ...	23,049	20,000	4,674	20,816	25,490	2,000	.....	.....	.....	17,584	22,000	23,000	
Subscriptions under the Indian Civil Service Family Pension Regulations ...	6,205	7,000	2,988	3,242	6,230	1,000	.....	.....	.....		8,000	8,000	
Subscriptions to the Bengal Civil Fund ...	1,48,867	1,52,000	76,661	72,899	1,49,560	.....	7,000	.....	.....		1,45,000	1,48,000	
Subscriptions to the Madras Civil Fund ..	9	.....	9	89	98	.....	.....	.....	.....		.....	.....	
Subscriptions to the Bombay Civil Fund	18	.....	18	.....	18	.....	.....	.....	.....		.....	.....	
Total Imperial ...	1,78,238	1,79,000	84,350	97,046	1,81,396	3,000	7,000	1,79,000	1,79,000		1,75,000	1,79,000	
Provincial.													
Family subscriptions of Native Members of the Covenanted Civil Service . .	1,199	1,000	632	627	1,259	.....	.....	.....	.....		1,000	1,000	
Contributions for Pensions and Gratuities	44,281	45,000	22,718	21,897	44,615	.....	.....	.....	.....		45,000	45,000	
Total Provincial ...	45,480	46,000	23,350	22,524	45,874	.....	.....	46,000	46,000		46,000	46,000	
GRAND TOTAL ...	2,23,718	2,25,000	1,07,700	1,19,570	2,27,270	3,000	7,000	2,25,000	2,25,000		2,21,000	2,25,000	

Superannuation Allowances and Pensions Budget Estimate, 1889-90.

EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	
Imperial.													
Pensions of the Bengal Civil Fund	3,092	5,000	1,704	1,890	3,594	.....	.....	.....		.....	5,000	4,000	Based on actuals.
Refunds	...	.....	.....	13	13	.....	.....	.....		.....	.....		
Total Imperial ...	3,092	5,000	1,704	1,903	3,607	.....		5,000	4,000	.....	5,000	4,000	
Provincial.													
Superannuation and retired allowances	12,41,362	12,33,000	6,23,270	6,69,714	12,92,984	1,52,000	.....	.....		.....	13,85,000		Based on actual claims taken from the books of this office. It takes into account transfers and lapses by the death of life guarantees, *vide* details overleaf. The charges under this head show an increase in each year since 1884-85, as follows:— Rs. 1884-85 + 54 1885-86 + 53 1886-87 + 19 1887-88 + 22 giving an average yearly increase of Rs. 38,000. I therefore think the formal estimate, Rs. 1,429, will bear a reduction of Rs. 49,000, which will place it at Rs. 13,80,000, which figure will exceed the actuals of 1887-88 by Rs. 81,000
Government management of wards and attached estates ...						3,000	.....	.....		.....	3,000		
Compassionate allowances	20,185	20,000	8,498	8,491	16,989	.....	.....	.....		.....	20,000		
Gratuities	18,025	20,000	8,277	4,824	13,101	.....	5,000	.....		.....	15,000		
Bonus to officers of the Public Works Department	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....		
Refunds	6,263*	.....	.....	.....	.....	.....	.....	.....		.....	.....		* Represents the refund of subscription over-paid by Mr. K. G. Gupta.
											14,29,000		
Deduct probable savings ..	.....	.....	.....	.....	.....	.....	.....	.....			49,000		
Total Provincial ...	12,85,835	12,79,000	6,40,045	6,83,029	13,23,074	1,55,000	5,000	13,05,000	13,[illegible]000	.....	13,80,000	13,60,000	
GRAND TOTAL ..	12,88,927	12,84,000	6,41,749	6,84,932	13,26,681	1,55,000	5,000	13,10,000	13,[illegible]000	.....	13,85,000	13,64,000	

286

Details by Departments of Superannuation and Retired allowances 1889-90.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Lapsed since the date of framing the budget estimate, 1888-89.*	Amount payable in 1888-89.	Add new pensions and retired allowances granted since the date of last estimate.†	Budget estimate, 1889-90.	Actuals of 12 months ending 30th September 1888. Last 6 months 1887-88.	First 6 months, 1888-89.	Total.	Explanatory Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Provincial.										
SUPERANNUATION AND RETIRED ALLOWANCES.										
Departments.										
Land Revenue ...		2,23,227	11,090	2,12,137	40,658	2,52,795				
Opium		27,697	1,388	26,309	6,170	32,479				
Salt		9,077	316	8,761	.....	8,761				
Stamps		7,834	966	6,368	11,428	17,796				
Excise		13,234	773	12,460	1,280	13,740				
Customs		96,037	1,832	94,205	4,270	98,475				
Assessed Taxes ...		785	785	.....	.....	.....				
Registration		* 2,640	60	2,580	1,370	3,950				
Post Office		23,774	1,035	21,739	66	21,905				
Mint		906	270	636	.....	636				
General Administration		1,33,194	7,480	1,25,714	25,835	1,51,549				
Law and Justice ...		2,19,165	18,378	2,00,787	42,394	2,43,181				
Police	12,41,362	1,76,055	14,872	1,62,083	37,611	1,99,694	6,23,270	6,69,714	12,92,984	
Education		69,863	1,740	68,123	14,960	83,083				
Medical		36,877	1,750	35,127	1,237	36,364				
Political		1,008	330	678	.....	678				
Scientific and other Minor Departments		17,712	645	17,067	.....	17,067				
Ecclesiastical ...		60	.....	60	.....	60				
Stationery and Printing		9,772	.....	9,772	1,513	11,285				
Miscellaneous ...		48	.....	48	.....	48				
Public Works Department		1,55,154	4,782	1,50,372	32,603	1,82,975				
Telegraph		9,482	480	9,002	.....	9,002				
Deduct—Amount transferred to Assam	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	12,41,362	12,33,000	68,972	11,64,028	2,21,395	13,85,423	6,23,270	6,69,714	12,92,984	
Compassionate allowances.										
Compassionate allowances	20,185	26,000	552	25,448	734	26,182	8,498	8,491	16,989	

* The deductions shown in this column include the superannuation allowances transferred for payment to other Governments.
† Includes also those transferred for payment from other Governments.

H. P.—Reg.—No. 8410—82—15-12-88.

[FILE $F\frac{E}{105}$ 2-3.]

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 14TH DECEMBER 1888.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1269Bt., dated 23rd November 1888, submitting the estimates of receipts and expenditure under Superannuation for 1889-90.

RECEIPTS.

The following table compares the receipts under the several heads with the revised estimates and the budget estimates proposed by the Accountant-General :—

ITEMS.	Actuals, 1886-87.	Actuals, 1887-88.	Actuals of 12 months ending 30th September 1888.	Budget estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.
Imperial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Subscriptions to the Military Orphan Fund ...	13,532	23,049	25,490	20,000		22,000
Ditto under the Indian Civil Service Family Pension Regulations	7,486	6,295	6,230	7,000		8,000
Subscriptions to the Bengal Civil Fund	1,63,578	1,48,867	1,49,560	1,52,000		1,45,000
Ditto to the Madras ditto	15	9	98	.....		.....
Ditto to the Bombay ditto	.....	18	18	.....		.....
Total Imperial ...	1,84,611	1,78,238	1,81,396	1,79,000	1,79,000	1,75,000
Provincial.						
Family subscriptions of Native Members of the Covenanted Civil Service	1,393	1,199	1,259	1,000		1,000
Contributions for Pensions and Gratuities, ...	44,833	44,281	44,615	45,000		45,000
Miscellaneous	21	.....	.....	.....		.....
Total Provincial ..	46,247	45,480	45,874	46,000	46,000	46,000
GRAND TOTAL ...	2,30,858	2,23,718	2,27,270	2,25,000	2,25,000	2,21,000

The Accountant-General estimates the receipts from "Subscriptions to the Military Orphan Fund" for 1889-90 at Rs. 22,000 against Rs. 23,049, the actuals of 1887-88, and Rs. 25,490, those of 12 months ending 30th September 1888. In view of these actuals the estimate will be raised to Rs. 23,000. For a similar reason the Accountant-General's estimate of "Subscriptions to the Bengal Civil Fund" for 1889-90 will be raised to Rs. 1,48,000. The figures under the remaining heads are accepted.

EXPENDITURE.

2. The revised estimate of Imperial expenditure under "Superannuation" for the current year, and the estimate for next year, have been placed at Rs. 5,000. As the actuals of 1886-87 and 1887-88 amounted to Rs. 3,053 and Rs. 3,092 respectively, and those of the twelve months ending 30th September 1888 to Rs. 3,607, the estimates, both for the current and the next year, will be reduced to Rs. 4,000.

280

3. The Accountant-General's revised estimate of Provincial expenditure under "Superannuation" for the current year amounts to Rs. 13,05,000 against Rs. 12,79,000, the sanctioned estimate for the year. The actuals under this head were—

		Increase.
	Rs.	Rs.
1883-84	11,40,085	.....
1884-85	11,99,258	59,173
1885-86	12,39,271	40,013
1886-87	12,67,352	28,081
1887-88	12,85,835	18,483
Total		1,45,750

The increase in the last four years amounted to Rs. 1,45,750, or Rs. 36,000 a year. In view of these figures, the revised estimate for the current year will be placed at Rs. (12,86,000 + 36,000)= Rs. 13,22,000, and the estimate for 1889-90 at Rs. 13,60,000.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

No. F $\frac{E}{105}$ 3.

COPY, with a copy of the estimates, forwarded to the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 17th December 1888.

W. LeB.—Reg. No. 840C—82—14-12-88.

STATIONERY AND PRINTING BUDGET ESTIMATE FOR 1889-90.

No. 1390Bt., dated Calcutta, the 15th December 1888.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

STATIONERY AND PRINTING BUDGET ESTIMATE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last 6 months of 1887-88.	First 6 months of 1888-89.	Total.	Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Stationery receipts	32,453	30,000	22,266	26,154	48,420	15,000	.....	48,000	1,22,149	45,000	45,000	
PROVINCIAL.												
Stationery receipts	32,382	40,000	9,593	16,844	26,437	.....	6,000	.....	22,729	34,000	34,000	
Sale of Gazettes and other Publications.												
Gazettes	22,135	18,000	12,275	9,462	21,737	800	.....	.....	18,600	18,800	18,800	
Indian Law Reports	30,423	18,000	19,942	21,058	41,000	12,000	.....	.....	30,000	30,000	30,000	
Other Publications	28,797	29,000	12,944	15,137	28,081	1,200	.....	.....	28,599	30,200	30,200	
Total Sale of Gazettes, &c. ...	81,355	65,000	45,161	45,657	90,818	14,000	.....	.....	76,999	79,000	79,000	
Other Press Receipts	74,660	77,000	44,008	27,350	71,358	.....	3,000	.....	52,004	74,000	74,000	
Total Provincial ...	1,88,397	1,82,000	98,762	89,851	1,88,613	14,000	9,000	1,82,000	1,51,732	1,87,000	1,87,000	
Total ...	2,20,850	2,12,000	1,21,028	1,16,005	2,37,033	29,000	9,000	2,30,000	2,73,881	2,32,000	2,32,000	

STATIONERY AND PRINTING BUDGET ESTIMATE.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last 6 months of 1887-88.	First 6 months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATIONERY.										
IMPERIAL.										
Sale of stationery	32,453	30,000	22,266	26,154	48,420	48,000	1,22,149	45,000	45,000	Based on actuals. Represents recovery in cash of stationery sold to State Railways. The Superintendent's estimate includes other Provinces than Bengal.
PROVINCIAL.										
Sale of stationery	32,345	36,500	10,256	16,831	27,087		19,756	33,000	33,000	Based on actuals.
Miscellaneous, sale of boxes, &c.	37	2,000	—663	13	—650		2,158	1,000	1,000	
Sale of waste paper and obsolete forms	.....	1,500	.....	.....	.....		815	.....	.....	
	32,382	40,000	9,593	16,844	26,437		22,739	34,000	34,000	
PRINTING.										
SALES OF GAZETTES AND OTHER PUBLICATIONS.										
Gazettes.										
Calcutta Gazette	16,286	15,000	10,792	8,511	19,303		16,000	16,000	16,000	Estimates as furnished by the Government of Bengal, Financial Department, have been reproduced.
Bengali "	4,599	2,050	1,295	446	1,741		2,050	2,050	2,050	
Behar "	351	150	99	190	289		200	200	200	
Police "	727	350	34	226	260		350	350	350	
Uriya "	172	450	55	89	144		.....	200	200	Based on actuals.
	22,135	18,000	12,275	9,462	21,737		18,600	18,800	18,800	
Indian Law Reports	30,423	18,000	19,942	21,058	41,000		30,000	30,000	30,000	Estimate as furnished by the Government of Bengal, Financial Department, reproduced.
Other Publications.										
Sale of Books and Lists of Regular Appeals	2,543	2,700	1,261	1,602	2,863		2,500	3,000	3,000	Based on actuals.
Sale of Excise Account Forms	1,531	2,000	285	1,462	1,747		1,639	2,000	2,000	
" Civil Lists	1,195	1,300	784	462	1,246		1,200	1,200	1,200	Estimate as furnished by the Government of Bengal reproduced.
" Customs Publications ...	23,056	22,000	10,303	11,202	21,505		23,060	23,000	23,000	Based on actuals.
" Printed Acts	472	1,000	311	409	720		.....	1,000	1,000	Ditto.
	28,797	29,000	12,944	15,137	28,081		28,399	30,200	30,200	
Other Press Receipts.										
Value of Rent Receipt Forms	8,423	17,000	4,013	3,732	7,745		8,346	8,500	8,500	Ditto.
Miscellaneous	66,237	60,000	39,995	23,618	63,613		43,658	65,500	65,500	
	74,660	77,000	44,008	27,350	71,358		52,004	74,000	74,000	
	1,88,397	1,82,000	98,762	89,851	1,88,613		1,51,732	1,87,000	1,87,000	
Total ...	2,20,850	2,12,000	1,21,028	1,16,005	2,37,033		2,73,881	2,32,000	2,32,000	

STATIONERY AND PRINTING BUDGET ESTIMATE—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last 6 months of 1887-88.	First 6 months of 1888-89.	Total.	Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
ABSTRACT OF EXPENDITURE.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.												
Stationery purchased for Central Stores	9,50,092	9,00,000	4,61,184	4,84,807	9,45,991	50,000	.....	9,35,000	.....	9,50,000	9,25,000	*Vide* remarks against detail.
PROVINCIAL.												
Stationery Office at the Presidency	1,07,037	1,12,000	60,202	51,114	1,11,316	4,000	.....	.....	1,17,141	1,16,000	1,16,000	
Stationery purchased in the country	69,864	83,000	34,716	34,606	69,322	.....	8,000	.....	.....	75,000	75,000	
Government presses	3,25,982	3,07,000	1,69,939	1,39,100	3,09,039	.....	13,000	.....	2,94,828	2,94,000	2,94,000	
Printing at private presses ...	9,177	17,000	7,214	3,350	10,564	.....	5,000	.....	10,000	12,000	12,000	
Stationery supplied from Central Stores	5,33,286	5,45,000	5,33,286	.....	5,33,286	5,000	.....	.....	5,50,000	5,50,000	5,45,000	
Refunds	475	1,000	249	563	812	.....	.....	.....	.....	1,000	1,000	
Total Provincial ...	10,46,421	10,65,000	8,05,606	2,28,733	10,34,339	9,000	26,000	10,35,000	9,71,969	10,48,000	10,43,000	
TOTAL ...	19,96,513	19,65,000	12,66,790	7,13,540	19,80,330	59,000	26,000	19,70,000	9,71,969	19,98,000	19,68,000	

Numbers 1888-89.	Numbers 1889-90.	HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last 6 months of 1887-88.	First 6 months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Superintendent of Stationery.	Revised by Accountant General.	Passed by Government.	EXPLANATORY REMARKS.
		EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		IMPERIAL.										
		Stationery purchased for Central stores ...	9,50,092	9,00,000	4,61,184	4,84,807	9,45,991			9,50,000	9,25,000	Based on actuals. Under Government of India, Financial Department No. 4674, dated 3rd September 1887, the estimate on this account is required to be furnished to me by the Government of Bengal, which not having been received, the estimate adopted has been taken *pro formâ*. Government will now please pass orders as to the correct provision to be retained.
		PROVINCIAL.										
		STATIONERY OFFICE AT THE PRESIDENCY.										
		STATIONERY BRANCH.										
		Establishment.										
1	1	Storekeeper ...	2,475	2,700	1,125	1,35	2,475		2,700	2,700	2,700	
47	47	Clerks on less than Rs. 200 ...	36,782	22,380	18,030	17,842	35,872		22,440	22,440	22,800	Increase due to increment.
25	25	Servants and others ..		2,184					2,184	2,184	2,184	
		Temporary establishment ...	3,783	2,292	2,253	2,230	4,483		2,292	2,292	2,292	
		Deduct—Probable savings ...		29,556 751								
		Total Establishment ...	43,040	28,805	21,408	21,422	42,830*		29,616	29,616	29,976	* The actuals include those of the "Form Branch."
		Allowances.										
		Travelling allowances	26		26		26			89	89	
		Supplies and Services.										
		One-third freight on Europe stores	4,761	3,500	1,594	1,977	3,571		4,702	4,000	4,000	Increased on actuals.
		Cost of landing stationery packages	8,931	7,500	8,931	.....	8,931		8,931	9,000	9,000	
		Total Supplies and Services ...	13,692	11,000	10,525	1,977	†12,502		13,633	13,000	13,000	† The actuals include those of the "Form Branch."
		Contingencies.										
		Rent, rates, and taxes	2,635	5,695	1,282	3,398	5,680		6,879	6,795	6,795	Represents the municipal tax on buildings, 3, 4, and 5, Church Lane; Rs. 4,995 plus Rs. 1,800, rent of godown of Messrs. Gillanders, Arbuthnot and Company.
		Postage charges	3,275	1,000	1,465	2,122	3,587		1,000	1,000	1,000	The actuals include those of the "Form Branch."
		Telegram do.	22	.....	22	31	53		.....	.....	.....	
		Office expenses and miscellaneous	43,886	22,500	25,313	22,014	47,327		22,500	22,500	22,500	Includes wages of a durwan at Rs. 7 per month of the rented godown of Messrs. Gillanders, Arbuthnot and Company. The actuals include those of the "Form Branch."
		Total Contingencies	49,818	29,195	28,082	27,565	55,647		30,379	30,295	30,295	
		TOTAL STATIONERY BRANCH	1,06,576	69,000	60,041	50,964	1,11,005		73,628	73,000	73,360	
		Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	360	
											73,000	

STATIONERY AND PRINTING BUDGET ESTIMATE—*continued.*

Numbers 1888-89.	Numbers 1889-90.	Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888. Last 6 months of 1887-88.	First 6 months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Superintendent of Stationery.	Revised by Accountant-General.	Passed by Government.	Explanatory Remarks.
			R	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		EXPENDITURE—*contd.*										
		PROVINCIAL—*contd.*										
		STATIONERY OFFICE AT THE PRESIDENCY—*continued.*										
		FORM BRANCH										
		Establishment.										
28	28	Clerks (less than Rs. 200) ...	.....	10,488	.....	.....	.....		10,377	10,344	10,344	Decrease due to clerks drawing minimum pay.
16	16	Servants ...	.....	1,248	.....	.....	.....		1,248	1,248	1,248	
		Temporary establishment ...	.....	2,172	.....	.....	.....		2,288	2,268	2,268	
			.....	13,908	.....	.....	.....		.....	13,860	13,860	
		Deduct—Probable savings ...	.....	508	.....	.....	.....		.....	460	460	
		Total Establishment ...	.....	13,400	.....	.....	.....		13,913	13,400	13,400	
		Allowances.										
		Allowance to Assistant Superintendent for visiting Presidency Jail Press	461	600	161	150	311		600	600	600	
		Contingencies.										
		Postage charges	.....	3,000	.....	.....	.....		3,000	3,000	3,000	
		Office expenses and miscellaneous	.....	26,000	.....	.....	.....		26,000	26,000	26,000	
		Total Contingencies ...	.....	29,000	.....	.....	.....		29,000	29,000	29,000	
		Total Form Branch ...	.....	43,000	.....	.....	.....		43,513	43,000	43,000	
		Total Stationery Office at the Presidency	1,07,037	1,12,000	60,202	51,114	1,11,316		1,17,141	1,16,000	1,16,000	NOTE.—The actuals on this account are adjusted under the head "Stationery Branch."
		STATIONERY PURCHASED IN THE COUNTRY.										
		STATIONERY PURCHASED IN THE SEVERAL DEPARTMENTS.										
		Land Revenue	13,203	15,000	6,307	6,763	13,073		.....	14,000	14,000	Represents the amounts deducted from the contract grants of the several heads.
		Excise	2,077	2,550	980	1,074	2,054		.....	2,550	2,550	
		Law and Justice—										
		Civil and Sessions Courts...	17,231	34,000	13,570	12,998	26,568		.....	30,000	30,000	
		Criminal Courts	6,709	8,000	3,633	3,054	6,687		.....	7,200	7,200	
		Courts of Small Causes ...	89	450	27	9	36		.....	200	200	
		Police	20,505	23,000	10,140	10,705	20,845		.....	21,000	21,000	
		Marine	59	.....	59	.....	59		.....	50	50	
		Total Stationery purchased in the country	69,864	83,000	34,716	34,606	69,322		.....	75,000	75,000	
		EXPENDITURE.										
		GOVERNMENT PRESSES—										
		Provincial.										
		BENGAL SECRETARIAT PRESS.										
		Salaries.										
		Superintendent	13,505	12,000	7,118	6,000	13,118		12,000	12,000	12,000	
Numbers 1888-89.	Numbers 1889-90.											
		Establishment.										
		Printers and Examiners ...										
		Readers and copyholders										
		Compositors and distributors ...	27,981	.....	14,270	14,927	29,197		.....	.....	.....	
		Pressmen ...										
		Clerks, servants, and others ...	12,671	.....	5,785	6,204	11,989		.....	.....	.....	
		Piece-hand establishment ...	95,390	.....	43,053	33,817 8,311	76,870 8,311		.....	.....	.....	
		Total Establishment ...	1,36,042	.....	63,108	63,259	1,26,367		.....	.....	.....	

292

STATIONERY AND PRINTING BUDGET ESTIMATE—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last 6 months of 1887-88.	First 6 months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT PRESS—*contd.*										
Provincial—contd.										
BENGAL SECRETARIAT PRESS—*contd.*										
Allowances.										
Overtime of the establishment	43,735	.....	20,612	12,305	32,917		.....	.....	.....	
Hill-journey allowance ...	1,008	.....	614	708	1,322		.....	.....	.....	
Total Establishments and Allowances	1,80,785	1,65,000	84,334	76,272	1,60,606		1,60,000	1,60,000	1,60,240	
Supplies and Services.										
Cost of materials and stock ...	3,336	.....	1,773	1,241	3,014		.....	.....	.....	
Cost of stores from England ...	10,501	.....	10,239	313	10,552		.....	.....	.....	
One-fifth freight on stores ...	47	.....	25	6	51		.....	.....	.....	
Contract and miscellaneous printing	1,130	.....	—146	.....	—146		.....	.....	.....	
Total Supplies and Services ...	15,014	10,000	11,911	1,560	13,471		10,000	10,000	10,000	Estimate of Government of Bengal, Financial Department, reproduced.
Contingencies.										
Rents, rates, and taxes ...	1,315	.....	1,315	500	1,815		.....	.....	.....	
Postage charges	10,752	14,000	5,075	6,905	11,980		14,000	14,000	14,000	
Telegram charges	.....	.....	.....	60	60		.....	.....	.....	
Office expenses and miscellaneous	14,377	11,000	5,354	7,893	13,247		11,000	11,000	11,000	
Total Contingencies ...	26,444	25,000	11,744	15,358	27,102		25,000	25,000	25,000	
TOTAL BENGAL SECRETARIAT PRESS	2,35,748	2,12,000	1,15,107	99,190	2,14,297		2,07,000	2,07,000	2,07,240	
Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	240	
									2,07,000	
PRESIDENCY JAIL PRESS.										
Establishment.										
Overseers, Readers, Instructors, and distributors ...	8,264		5,013	9,296	14,309					
Engineer	4,033		2,693	107	4,353					
Clerks	.....			1,553						
Servants	252		208	1,078	1,286					
Total Establishment ...	12,549	45,000	7,914	12,034	19,948		40,000	40,000	40,000	
Allowances.										
Overtime of the Establishment	16,062		6,309	3,888	10,197					
Supplies and Services.										Estimate of the Government of Bengal, Financial Department, reproduced.
Block and plant	51	.....	51	301	352		.....	.....	.....	
Purchase of type, &c. ...	2,640	.....	1,257	2,995	4,252		.....	.....	.....	
Cost of Europe stores ...	19,180	.....	19,180	.....	19,180		.....	.....	.....	
Freight on Europe stores ...	3	.....	3	.....	3		.....	.....	.....	
Pretty construction and repairs	670	.....	670	79	749		.....	.....	.....	
Total Supplies and Services	22,544	11,000	21,161	3,375	24,536		9,000	9,000	9,000	
Contingencies.										
Office expenses and miscellaneous	14,184	13,000	7,472	9,347	16,819		13,000	13,000	13,000	
Total Presidency Jail Press ...	65,339	69,000	42,856	28,644	71,500		62,000	62,000	62,000	
GOVERNMENT PUBLICATIONS.										
"Uriya Gazette"...	3,043	3,704	1,062	760	1,822		4,000	3,172	3,172	Based on actuals.
Customs publications—										
Cost of printing at Rs. 700 a month	8,900	9,000	4,500	4,500	9,000		9,000	9,000	9,000	
Moiety of establishment in the Statistical Department transferred from "9.—Customs, Salaries establishments, &c., Calcutta"	12,952	13,296	6,414	6,006	12,420		12,828	12,828	12,828	
Total Government Publications	24,895	26,000	11,976	11,266	23,242		25,828	25,000	25,000	
Total Government Presses—Provincial	3,25,982	3,07,000	1,69,939	1,39,100	3,09,039		2,94,828	2,94,000	2,94,000	
PRINTING AT PRIVATE PRESSES.										
PRINTING AT PRIVATE PRESSES—*Provincial.*										
Cost of Printing Indian Law Reports	8,411	12,000	7,438	3,050	10,488		10,000	10,000	10,000	Estimate of the Government of Bengal, Financial Department, reproduced.
Cost of printing at Private Presses	1,366	5,000	—224	300	76		.....	2,000	2,000	Based on actuals.
Total Printing at Private Presses—Provincial ..	9,777	17,000	7,214	3,350	10,564		10,000	12,000	12,000	

STATIONARY AND PRINTING BUDGET ESTIMATE—*concluded.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1889-90.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS
			Last 6 months of 1887-88.	First 6 months of 1888-89.	Total.		Proposed by	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
EXPENDITURE—*concluded.*										
DETAILS OF COST OF PRINTING AT PRIVATE PRESSES.										
Land Revenue	53	315	—56	112	56		280			
Opium	.....	1,000	.....	.....	.....		.....			
Salt	.....	.....	.....	3	3		.....			
Stamps	.....	.....	.....	.....	.....		.....			
Excise	3	20	—11	2	—9		20			
Customs	.....	.....	.....	.....	.....		.....			
Registration	11	.....	.....	.....	.....		.....			
General Administration ...	85	90	78	34	112		.....			
Law and Justice	112	.....	—124	86	—38		.....			
Police	349	.....	—170	14	—156		.....	2,000	2,000	
Marine	.....	.....	.....	.....	.....		.....			
Education	8	.....	7	.....	7		.....			
Medical	.....	.....	.....	.....	.....		.....			
Scientific and other Minor Departments	.....	.....	.....	.....	.....		.....			
Stationery and Printing ...	.....	3,000	.....	.....	.....		.....			
Miscellaneous	745	519	52	49	101		.....			
Public Works	.....	56	.....	.....	.....		.....			
Total ...	1,366	5,000	—224	300	76		.....	2,000	2,000	
Stationery supplied from Central Stores	5,33,286	5,45,000	.....	.....	.....		5,50,000	5,50,000	5,45,000	Estimate of the Superintendent of Stationery passed by the Board of Revenue.
Refunds.										
Stationery	274	1,000	115	186	301		.....	1,000	1,000	
Printing	201		134	377	511		.....			
Total Refunds ...	475	1,000	249	563	812		.....	1,000	1,000	

C. F. G.—Reg. No. 1449C—168—12-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 11TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1390Bt., dated the 15th December 1888, submitting the estimates of receipts and expenditure under the head of Stationery and Printing for the year 1889-90.

RECEIPTS.

The Imperial receipts have been estimated by the Accountant-General at Rs. 45,000 against Rs. 32,453, the actuals of 1887-88, and Rs. 48,420, those of the twelve months ending 30th September 1888. The estimate is accepted. The estimate of total Provincial receipts amounts to Rs. 1,87,000 against Rs. 1,88,397, the actuals of 1887-88, and Rs. 1,88,613, those of the twelve months ending the 30th September 1888, and will stand.

EXPENDITURE.

2. Under the Imperial head "Stationery purchased for Central Stores," the Accountant-General has estimated the expenditure for the ensuing year at Rs. 9,50,000 against the sanctioned grant of Rs. 9,00,000 for the current year. Under instructions contained in paragraph 6 of the Resolution of the Government of India, Finance and Commerce Department, No. 4674, dated the 3rd September 1887, the Board of Revenue have this year submitted for the first time an estimate of "Local purchases of stationery" for 1889-90. In this Government letter No. F $\frac{E}{106}$ 2, dated 12th December 1888, a copy of which was forwarded to the Accountant-General with memorandum No. F $\frac{E}{106}$ 3, the Board's estimate of Rs. 9,58,867 was reduced to Rs. 9,25,000, and this amount will be taken as the estimate for the ensuing year.

3. Under the head of "Stationery Office at the Presidency," a provision of Rs. 1,16,000 has been made on account of establishment and contingencies against Rs. 1,12,000, the grant for the current year. The increase is due to increments of salaries, and to the provision of Rs. 1,800 on account of the rent of a godown which is required for the storage of stationery, and Rs. 84 for the pay of the durwan in charge. A provision of Rs. 360 will be made for the pay of a clerk to assist the Superintendent in the work of supplying books and newspapers to the various public offices. With these exceptions, the estimate is passed, pending the revision of establishment proposed by the Board.

4. The Accountant-General's estimate under the head "Stationery purchased in the country" amounts to Rs. 75,000 against Rs. 83,000, the sanctioned grant for the current year. It is explained that the estimate represents the amounts deducted from the contract grants of the several departments. The estimate is accepted.

5. The estimates on account of the "Bengal Secretariat Press" and the "Presidency Jail Press" are the same as those passed in Government order No. 4534, dated the 10th December 1888. A proposal is under consideration to print separately the rules and notifications which are published under the Acts of the Bengal Legislative Council for distribution to judicial officers, and for sale to the public. The storing and distribution of these papers will probably occupy the full time of a clerk on Rs. 20 per mensem, and a provision of Rs. 240 will be made on this account.

275

6. The estimate of Rs. 9,000 for Customs publications is to provide for the contract grant of Rs. 750 per mensem sanctioned in Government order No. 1622, dated the 15th April 1887, for printing those publications. The estimate will stand.

7. The Accountant-General estimates the cost of "Stationery supplied from Central Stores" at Rs. 5,50,000. The actuals under this head amounted to—

	Rs.
In 1884-85	5,70,645
„ 1885-86	5,81,249
„ 1886-87	5,41,149
„ 1887-88	5,33,286

The actuals of 1884-85 and 1885-86 include the cost of stationery supplied to Provincial State Railways, which is now adjusted under the Revenue accounts of those Railways. The actuals of 1887-88 show a decrease of about Rs. 8,000 compared with those of 1886-87, and a further diminution may be expected to result from the orders contained in this Government Nos. 5012-16, dated the 8th December 1887, to the effect that District Boards will not be supplied with stationery from Government stores. In view of these facts the estimate for next year will be placed at Rs. 5,45,000, the same as the sanctioned grant for the current year.

8. The Accountant-General's estimates under the remaining heads and sub-heads are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General; Board of Revenue; Superintendent, Government Printing, Bengal; Commissioner of Orissa; Inspector-General of Police; Inspector-General of Jails; all Departments of this Government, and the Secretariat Accountant, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1E}{40}$ 2-15.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

W. LeB.—Reg. No. 1450C—166—12-1-89.

BENGAL IMPERIAL AND PROVINCIAL SERVICES.

No. 1405B., dated Calcutta, the 20th December 1888.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUDGET ESTIMATE, 1889-90.

MISCELLANEOUS.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Increase.	Decrease.	REVISED ESTIMATE, 1888-89.		ESTIMATE 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.			Proposed by Accountant-General.	Passed by Government.	Local estimate.	Revised by Accountant-General.		
ABSTRACT OF RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.													
Premium on bills	47,731	43,000	28,272	23,538	51,810	7,000	.....			45,000	50,000	50,000	See details.
Unclaimed bills-of-exchange of more than three years' standing	490	.....	490	.....	490	.....	.....			.....	.....	.....	
Recovery of insurance and other charges on English stores	1,45,793	47,000	1,19,264	37,694	1,56,958	13,000	.....			.....	60,000	60,000	
Extraordinary items ...	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Total Imperial ...	1,94,014	90,000	1,48,026	61,232	2,09,258	20,000	.....	1,50,000	1,10,000	45,000	1,10,000	1,10,000	
PROVINCIAL.													
Unclaimed deposits ...	3,17,749	3,62,000	3,15,466	292	3,15,758	.....	12,000			5,64,080	3,50,000	3,50,000	See details.
Treasure trove	165	.....	59	.....	59	.....	.....			.....	.....	.....	
Sale-proceeds of Durbar presents	26,878	10,000	6,596	3,000	9,596	.....	2,000			2,260	8,000	8,000	
Sale of old stores and materials	46,430	47,000	21,524	29,853	51,367	.....	.....			25,880	47,000	47,000	
Sale of land and houses, &c.	1,166	1,000	643	1,124	1,767	.....	.....			.....	1,000	1,000	
Fees for Government audits	20,728	24,000	12,107	5,763	17,820	44,000	.....			68,000	68,000	68,000	
Rents	18,930	19,000	11,629	7,887	19,516	2,000	.....			22,671	21,000	21,000	
Miscellaneous fees, fines, and forfeiture	1,40,598	1,08,000	72,494	67,952	1,40,446	26,000	.....			1,28,005	1,34,000	1,34,000	
Miscellaneous	1,22,353	1,37,000	81,447	67,507	1,48,954	.....	5,000			24,633	1,32,000	1,32,000	
Total Provincial ...	6,94,997	7,08,000	5,21,965	1,83,318	7,05,283	72,000	19,000	7,50,000	7,50,000	8,35,529	7,61,000	7,61,000	
GRAND TOTAL ...	8,89,011	7,98,000	6,69,991	2,44,550	9,14,541	92,000	19,000	9,00,000	8,60,000	8,80,529	8,71,000	8,71,000	
ABSTRACT OF EXPENDITURE.													
IMPERIAL.													
Charges for remittance of treasure	33,628	50,000	12,995	14,903	27,898	.....	20,000			.....	30,000	30,000	
Miscellaneous refunds ...	546	2,000	470	107	577	.....	1,000			.....	1,000	1,000	
Total Imperial ...	34,174	52,000	13,465	15,010	28,475	.....	21,000	52,000	31,000	.....	31,000	31,000	
PROVINCIAL.													
Allowances to Civil Servants out of employ ...	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Travelling allowances to Covenanted and Uncovenanted Officers attending examinations	2,272	2,000	1,283	1,506	2,789	.....	.....			1,698	2,000	2,000	
Rewards for proficiency in oriental languages, and allowance to Language Examination Committee.	10,248	9,000	9,198	11,000	20,198	.....	.....			9,000	9,000	9,000	
Cost of books and publications	4,868	5,000	2,495	2,488	4,983	.....	.....			4,600	5,000	5,000	
Donations for charitable purposes	68,550	79,000	32,285	42,568	74,853	1,000	.....			3,347	80,000	80,000	
Charges on account of European vagrants ...	3,233	4,000	1,696	1,205	2,901	.....	.....			3,560	4,000	4,000	
Rewards for destruction of wild animals	16,072	20,000	7,973	7,709	15,682	.....	.....			17,142	20,000	20,000	
Petty establishments ...	17,173	18,200	9,823	7,727	17,550	1,200	.....			14,605	19,400	19,400	
Special Commissions of Enquiry	15,950	30,000	15,297	6,792	22,089	.....	10,000			.....	20,000	20,000	
Charges for search for hidden treasure	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Rents, rates and taxes ...	1,33,936	10,500	74,060	9,606	83,666	7,850	.....			18,352	18,350	18,350	
Extraordinary items ...	.....	.....	.....	340	340	.....	.....			.....	.....	.....	
Miscellaneous and unforeseen charges	61,487	9,300	58,322	13,048	71,370	1,950	.....			2,354	11,250	11,250	
Miscellaneous refunds ...	9,346	10,000	1,76,959	1,35,280	41,679	.....	.....			.....	10,000	10,000	
Lump addition ...	.....	.....	.....	.....	.....	.....	.....			.....	.....	.....	
Total Provincial ...	3,43,135	1,97,000	35,473	2,39,269	2,74,742	12,000	10,000	1,97,000	2,17,000	74,658	1,99,000	1,99,000	
GRAND TOTAL ...	3,77,309	2,49,000	48,938	2,54,279	3,03,217	12,000	31,000	2,49,000	2,48,000	74,658	2,30,000	2,30,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.										
Premium on bills	47,731	43,000	28,272	23,538	51,810		45,000	50,000	50,000	The drawing on local treasuries is expected to develop, as merchants now seek advantages from the local supply bill system.
Unclaimed bills-of-exchange of more than three years' standing	490	.....	490	.....	490		.....	.....	.....	
Recovery of Insurance and other charges on English Stores.										
One per cent. chargeable on Stores for Provincial and Local Funds, &c.	1,45,793	47,000	1,19,264	37,694	1,56,958		.....	60,000	60,000	The high actuals in 1887-88 are due to receipts on account of insurance on State Railway stores.
Extraordinary items	.....	.....	.....	.....	.....		.....	.....	.....	
Total Imperial ...	1,94,014	90,000	1,48,026	61,232	2,09,258		45,000	1,10,000	1,10,000	
PROVINCIAL.										
Unclaimed deposits	3,17,749	3,62,000	3,15,466	292	3,15,758		5,64,080	3,50,000	3,50,000	Based on actuals.
Treasure trove	165	.....	59	.....	59		.....	.....	.....	
Sale proceeds of Durbar presents	26,878	10,000	6,596	3,000	9,596		2,260	8,000	8,000	Based on actuals. The high actuals in 1887-88 are due to larger receipts from the sale of Durbar presents in Presidency, Dacca, Monghyr, Patna, Purneah, and Rajshahye.
Sale of old stores and materials	46,430	47,000	21,514	29,853	51,367		25,880	47,000	47,000	Based on actuals.
Sale of land and house, &c. ...	1,166	1,000	643	1,124	1,767		.....	1,000	1,000	Ditto ditto.
Total ...	3,92,388	4,20,000	3,44,278	34,269	3,78,547		5,92,220	4,06,000	4,06,000	
Fees for Government Audits.										
Commission on purchase and sale of Government securities	103	.....	103	52	155		.....	.....	.....	
Recoveries for audit of municipal accounts	20,625	24,000	12,014	5,651	17,665		68,000	68,000	68,000	Made up thus— Fees for Calcutta audit ... Rs. 8,000; ,, for mofussil municipal audit ... ... 25,000; ,, for District Road Cess Committee ... ... 20,000; ,, for Court of Wards ... 15,000; Total ... 68,000
Total fees for Government Audits	20,728	24,000	12,117	5,703	17,820		68,000	68,000	68,000	
Rents.										
Staging-bungalows (Public Works Funds)	6,917	8,000	4,368	2,719	7,087		8,004	8,000	8,000	
Circuit-houses	6,805	5,000	3,657	3,097	6,754		7,362	7,000	7,000	Increased on actuals.
Other rents: Rent of Government buildings not belonging to Public Works Department	2,334	6,000	1,359	985	2,344		1,934	6,000	6,000	
Other rents: Rent of lands not belonging to Public Works Department	2,874		2,245	884	3,129		5,371			
Other rents ...	.....		.....	202	202		.....			
Total Rents ...	18,930	19,000	11,629	7,887	19,516		22,671	21,000	21,000	
Miscellaneous Fees, Fines, and Forfeitures.										
Marriage fees	100	100	95	16	111		512	100	100	
Fees realized by registration of copyrights	100	100	92	52	144		120	100	100	
Fees for survey of tea lands ...	7,498	7,100	5,945	3,415	9,360		4,980	8,000	8,000	Increased on actuals.
Fees for demarcation and clearances of tea and arable lands	949	.....	949	215	1,164		.....	.....	.....	
Partition fees	1,31,095	1,00,000	64,875	63,556	1,38,431		1,21,446	1,25,000	1,25,000	
Fees for erection of boundary marks	66	.....	66	.....	66		.....	.....	.....	
Other items	790	700	472	698	1,170		947	800	800	
Total Miscellaneous Fees, &c....	1,40,598	1,08,000	72,494	67,952	1,40,446		1,28,005	1,34,000	1,34,000	
MISCELLANEOUS.										
Fees and fines of Revenue Courts	25,428	19,000	13,116	1,786	20,902		17,792	20,000	20,000	
Cash recoveries of service payments of previous years ...	9,702	6,000	4,930	2,691	7,621		.....	7,000	7,000	
Recoveries of charges for advertising sale of lease of waste lands	.....	.....	.....	.....	.....		.....	.....	.....	
Recoveries of law charges other than those in pauper suits	11,935	3,000	117; 6,104	12,341	18,562		3,993	5,000	5,000	
Recoveries from Local Funds towards cost of Controlling and Account Offices	55,185	85,000	44,844	32,343	77,187		.....	80,000	80,000	
Receipts of the steamer *Chaffinch* in Chittagong ...	2,177	2,500	548	1,503	2,051		.....	2,500	2,500	Based on actuals.
Other items	7,910	20,000	5,355	8,559	13,914		1,907	14,500	14,500	
Value of mathematical stores returned	1,850	500	587	523	1,110		.....	1,000	1,000	
Sundry receipts— Circuit-house	528	500	207	277	484		498	500	500	
General management of Wards' and Attached Estates	5,983	.....	5,673	10	5,683		.....	.....	.....	
Encamping ground grazing	504	200	423	227	650		168	500	500	
Public Works Cess under Act IX of 1880 (B.C.)	1	100	1	1,247	1,248		275	500	500	
Sale-proceeds of trees on tea lands in connection with preliminary occupation ...	1,150	200	—458	.....	—458		.....	500	500	
Marine Insurance— Recoveries on Public Works stores	.....	.....	.....	.....	.....		.....	.....	.....	
Total Miscellaneous ...	1,22,553	1,37,000	81,447	67,507	1,48,954		24,633	1,32,000	1,32,000	

MISCELLANEOUS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IMPERIAL.										
Charges for remittance of treasure	33,628	50,000	12,995	14,903	27,898		.....	30,000	30,000	The charge on this account has diminished. It results from the surplus in whole rupees of the local treasuries being more largely drawn by bills, thereby saving the incidental cost of moving specie by rail, road and river for the purpose of centralization.
Miscellaneous refunds	546	2,000	470	107	577		.....	1,000	1,000	
Total Imperial ...	34,174	52,000	13,465	15,010	28,475		.....	31,000	31,000	
PROVINCIAL.										
Allowance to Civil Servants out of employ	.....	.....	.....	.....	.....		.....	.....	.....	
Travelling allowance to Covenanted and Uncovenanted Officers attending examinations	2,272	2,000	1,283	1,506	2,789		1,698	2,000	2,000	
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee	10,218	9,000	9,198	11,000	20,198		9,000	9,000	9,000	A fluctuating charge.
Cost of Books and Publications.										
Cost of books under Act XXV of 1867	4,865	5,000	2,492	2,488	4,980		4,600	4,600	4,600	Estimate of the Inspector-General of Registration.
Other books and publications	3	.....	3	.....	3		.....	400	400	NOTE.—The Superintendent of Stationery has been asked to furnish an estimate of the charges for the supply of newspapers and periodicals, which, when received, will be forwarded on.
Total cost of Books and Publications	4,868	5,000	2,495	2,488	4,983		4,600	5,000	5,000	
Donations for Charitable Purposes.										
Charges on account of shipwrecked mariners	614	800	87	76	163		1,144	800	800	
Maintenance of strangers and indigent persons	788	.....	423	284	707		.....	.....*	.....	
District Charitable Society ...	17,400	17,400	8,700	8,700	17,400		.....	17,400	17,400	
Diet of insane persons ...	363	.....	145	122	267		557	500	500	Represents one of the items of contract contingencies. Deduction of a like amount has been made from the contract grant.
Payment to Governor of Free School for rent of Old Court House premises	10,240	10,240	5,120	5,120	10,240		.....	10,240	10,240	
Burial of paupers	2,596	.....	1,422	892	2,314		.....	.....*	.....	
Donation to the Calcutta Female Nurses' Institution	14,100	30,000	7,050	18,223	25,273		.....	30,000	30,000	Government in its order No. 1282T—M, dated 22nd August 1884, promised to treble each year the amount derived by the institution from private subscriptions by contributing from Provincial funds up to a maximum of Rs. 37,500. The amount contributed on this account in 1887-88 aggregated to Rs. 25,273.
Support to pilgrims	5	.....	.....	.....	.....		.....	.....*	.....	
Grant-in-aid to Lady Canning Home for training Nurses ...	5,948	4,800	2,400	2,400	4,800		.....	4,800	4,800	
Other miscellaneous charges ...	2,656	.....	—372	1	—371		.....	.....*	.....	
Maintenance of Famine Orphans	3,611	4,760	1,908	1,694	3,602		1,646	1,660	1,660	Estimates of the Magistrates of Bhagulpore, Cuttack, Balasore, Chumparun, Mozufferpore, Lohardugga, and Manbhoom. The actuals under this head include charges paid for maintenance of strangers and indigent persons.
Grant-in-aid to Seamen's Coffee and Reading Rooms ...	3,000	3,000	1,500	1,500	3,000		.....	3,000	3,000	
Grant-in-aid to Sailors' Home, Calcutta	1,200	1,200	600	600	1,200		.....	1,200	1,200	
Donations to Temperance Society	1,800	1,800	1,200	750	1,950		.....	1,800	1,800	
Grant-in-aid to Seamen's Mission, Calcutta	1,100	1,200	500	700	1,200		.....	1,200	1,200	
European Orphan Asylum ...	2,400	2,400	1,200	1,200	2,400		.....	2,400	2,400	
Old Church Parochial Home ...	729	900	402	306	708		.....	900	900	
Grant-in-aid to Sailors' Home, Chittagong	.....	500	.....	.....	.....		.....	500	500	Reproduced *pro formâ*. Government will now please pass orders as to whether the estimate should be retained.
St. Vincent Home	.....	.....	.....	.....	.....		.....	3,600	3,600	Sanctioned in Bengal Government Resolution No. F $\frac{G}{10}$ 7, dated 30th August 1888, with effect from 1st April 1888.
Total Donations for charitable purposes	68,550	79,000	32,285	42,568	74,853		3,347	80,000	80,000	
Charges on account of European Vagrants.										
Salary of Governor of Work House	1,200	1,200	600	600	1,200		1,200	1,200	1,200	
Salary of Warder of Work House	60	60	30	70	100		120	120	120	Increased allowance sanctioned in Bengal Government No. 1535, dated 9th April 1888.
Contingencies	38	40	.....	.....	.....		40	40	40	
Deportation of Vagrants ...	500	1,000	334	142	476		1,000	1,000	1,000	Estimate of Deputy Commissioner of Police, Calcutta.
Subsistence allowance of vagrants	1,435	1,700	732	377	1,109		1,200	1,640	1,640	Increased for rounding the estimate.
Other miscellaneous charges ...	.....	.....	.....	16	16		.....	.....	.....	
Total charges on account of European Vagrants ...	3,233	4,000	1,696	1,205	2,901		3,560	4,000	4,000	
Rewards for destruction of Wild Animals.										
Destruction of wild animals ...	13,397	20,000	6,734	6,460	13,194		13,471	20,000	20,000	The contract grant ending with 1887-88 has been reproduced *pro formâ*.
Ditto of snakes ...	2,675		1,239	1,249	2,488		3,671			
Total ...	16,072	20,000	7,973	7,709	15,682		17,142	20,000	20,000	
PETTY ESTABLISHMENTS.										
CIRCUIT-HOUSE.										
Establishment.										
Circuit-house chowkidar ...	3,006	2,976	1,526	1,497	3,023		2,328	2,328	2,328	
Servants							648	648	648	

* These items represent heads of Contract Contingencies for which separate provision has been made, *vide* page 4.

MISCELLANEOUS.—*concluded.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Local estimate.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
PETTY ESTABLISHMENT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
CIRCUIT-HOUSE—*continued.*										
Supplies and Services.										
Petty construction		200		.....			410	410	410	
Petty repairs		.....		190			.....			
Contingencies.										
Purchase of furniture ...	4,968	5,550	3,130	671	5,922		.....	5,550	5,550	The contract contingent grant ending with 1887-88 has been reproduced *pro formâ.*
Repair of ditto ...		.....		142			.....			
Weeding and clearing gardens		.....		10			.....			
Office rent, rates, and taxes ...		.....		1,420			646	632	632	
Office expenses		.....		...			.....	.....	.....	
Miscellaneous		185		359			194	185	185	
Staging-bungalows.										
Establishments	5,526	6,404	2,823	2,714	5,537		6,462	6,462	6,462	Estimate of Government of Bengal, Public Works Department.
Rents, rates and taxes	511		6	188	194		147			
Purchase and repair of furniture	1,106	2,085	713	44	757		3,506	2,085	2,085	The contract grant ending with 1887-88 has been reproduced *pro formâ.*
Contingencies	723		658	105	763		264			
	7,866	8,489	4,200	3,051	7,251		10,379	8,547	8,547	
Conservancy Establishment.										
Establishment	1,000	500	736	322	1,058		.....	920	920	Increase of establishment sanctioned in Bengal Government No. 4228, dated 24th November 1887.
Miscellaneous charges	333	300	231	65	296		.....	180	180	
	1,333	800	967	387	1,354		.....	1,100	1,100	
Total Petty Establishment ...	17,173	18,200	9,823	7,727	17,550		14,605	19,400	19,400	
Special Commissions of Enquiry.										
Kidderpore Dockyard Commission										
Canal Commission										
Excise Commission										
Local Self-Government Commission	.....	.....	.....	.....	.....		.....	20,000	20,000	Nothing known to this office in this connection. Rupees 20,000 has been retained *pro formâ.*
Mahomedan Commission ...										
Rent Bill Commission ...										
Ministerial Establishment Commission										
Cholera Commission										
Total Special Commissions of Enquiry	15,950	30,000	15,297	6,792	22,089		.....	20,000	20,000	
Charges for search for hidden treasure	.....	.....	.....	.....	.....		.....	.....	.....	
Rents, Rates and Taxes.										
Rent and repairs of encamping grounds	54	.....	38	52	90		450	450	450	Estimated for by the Magistrates of Hooghly Patna, and Shahabad.
Municipal rates and taxes on Government buildings ...	1,33,882	10,500	74,022	9,554	83,576		17,902	17,900	17,900	Represents municipal taxes on Writers' Buildings, Secretariat offices at Darjeeling, Howrah, Bhagulpore, and Durbhunga cutcherry buildings.
Total ...	1,33,936	10,500	74,060	9,606	83,666		18,352	18,350	18,350	
Extraordinary Items.										
Charges for survey of the Town of Chittagong	.....	.....	.....	340	340		.....	.....	.....	
Miscellaneous and Unforeseen Charges.										
Fees to Certifying Surgeons under the Indian Factories Act XV of 1881... ...	327	300	159	68	227		50	330	630	
Cutting jungle	.....	.....	.....	485	485		.....	.....	.....	
Purchase of Port Canning Debentures from private persons	.....	.....	.....	...	.....		.....	.....	.....	
Jubilee celebrations	2,832	.....	927	260	1,187		.....	.....	.....	
Other miscellaneous charges ...	58,328	9,000	57,236	12,235	69,471		2,304	10,920	10,920	The actuals of 1887-88 include Rs. 46,172-13-2, representing the amount of debit balance of the Chittagong Savings Bank arising out of the frauds discovered.
Total Miscellaneous and Unforeseen Charges ...	61,487	9,300	58,322	12,788 260	71,370		2,354	11,250	11,250	Contract grant of Magistrates ending with 1887-88 has been reproduced *pro formâ*, thus— Rs. Amount of grant ... ... 29,800 *Add* Rs. 1,620 on account of price of rain-gauges and maps Rs. 240, Demagree bazar establishment Rs. 600, Sasseram establishment Rs. 760, and miscellaneous Rs. 20. *Deduct* Rs. 500 on account of diet of insane patients separately provided for. Rs. 20,000 on account of wild animals and snakes. Total Rs. 20,500, or a net deduction of ... ... 18,880 — 10,920
Miscellaneous Refunds.										
Refunds	9,346	10,000	1,76,959	1,35,280	41,679		.....	10,000	10,000	
GRAND TOTAL ...	3,77,309	2,49,000	48,938	2,54,279	3,03,217		74,658	2,30,000	2,30,000	

W. LeB.—Reg. No. 15620—136—14-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE 11TH JANUARY 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1405Bt., dated the 20th December 1888, submitting the estimates of receipts and expenditure under the head Miscellaneous for 1889-90.

RECEIPTS.

The sanctioned estimate of the total Imperial receipts under "Miscellaneous" for the current year is Rs. 90,000 against Rs. 1,94,014, the actuals of 1887-88. The Accountant-General anticipates that by the end of the year these receipts will not be less than Rs. 1,50,000, and his estimate for next year has been placed at Rs. 1,10,000. The high actuals of 1887-88 were due to receipts on the recovery of insurance on State Railway stores. It will not be safe to place the revised estimate at a larger amount than Rs. 1,10,000. This figure will accordingly be adopted as the revised estimate for the current year, as well as the estimate for next year.

2. The Accountant-General estimates the total Provincial receipts under "Miscellaneous" for 1889-90 at Rs. 7,61,000 against Rs. 7,08,000, the sanctioned estimate for 1888-89, and Rs. 6,94,997, the actuals of 1887-88. The Accountant-General's estimates under the several heads of receipts for 1889-90 are accepted.

EXPENDITURE.

3. The sanctioned grant for Imperial expenditure for 1888-89 is Rs. 52,000, and the same figure has now been adopted by the Accountant-General as the revised estimate for the current year. His estimate for next year has been placed at Rs. 31,000. As the actuals of 1887-88 amounted to Rs. 34,174, and those of the twelve months ending 30th September 1888 to Rs. 28,475, the estimates both for the current and the ensuing year will be fixed at Rs. 31,000.

4. The sanctioned grant for Provincial expenditure for 1888-89 is Rs. 1,97,000, and the same figure has been retained by the Accountant-General as the revised estimate for the current year. In paragraph 66 of the Financial Resolution, dated the 31st October 1888, the estimate was raised to Rs. 2,17,000 to provide for a grant of Rs. 20,000 sanctioned to the National Association for supplying female medical aid to the women of India in aid of the funds raised for the construction of a zenana hospital in Calcutta. The revised estimate for 1888-89 will be placed at Rs. 2,17,000.

5. The Accountant-General's estimates of Provincial expenditure for 1889-90 are compared in the following table with the sanctioned grants for 1888-89 and the actuals of 1887-88—

HEADS.	Actuals, 1887-88.	Sanctioned grant, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.	Rs.
Travelling allowances to covenanted and uncovenanted officers attending examinations ...	2,272	2,000	2,000
Rewards for proficiency in Oriental languages and allowance to Language Examination Committee	10,248	9,000	9,000
Cost of books and publications	4,869	5,000	5,000
Donations for charitable purposes	68,550	79,000	80,000
Charges on account of European vagrants ...	3,233	4,000	4,000
Rewards for destruction of wild animals ...	16,072	20,000	20,000
Petty establishments	17,173	18,200	19,400
Special Commissions of Enquiry	15,950	30,000	20,000
Rents, rates and taxes	1,33,936	10,500	18,350
Miscellaneous and unforeseen charges ...	61,487	9,300	11,250
Miscellaneous refunds	9,346	10,000	10,000
Total ...	3,43,135	1,97,000	1,99,000

301

6. *Cost of Books and Publications.*—The Accountant-General's estimate under this head for 1889-90 amounts to Rs. 5,000 against Rs. 4,868, the actuals of 1887-88, and is made up thus—.

	Actuals, 1887-88.	Budget estimate, 1889-90.
	Rs.	Rs.
Cost of books under Act XXV of 1867 ...	4,865	4,600
Other books and publications	3	400
Total ...	4,868	5,000

Under the orders of the Government of India conveyed in the Finance and Commerce Department Resolution No. 5967, dated 1st November 1888, newspapers or other periodicals, whether published in or out of India, required for public officers, should not be procured otherwise than through the agency of the Superintendent of Stationery, Calcutta. It has been laid down that all charges shall be paid by the Superintendent, but that he shall make arrangements for the distribution of the charges to the various sanctioning authorities concerned. The Superintendent of Stationery has not been able to furnish an estimate of the probable charges for next year, and in the absence of any estimate, the Accountant-General's estimate is provisionally passed.

7. *Donations for Charitable Purposes.*—The Accountant-General's estimate of Rs. 80,000 under this head includes a grant of Rs. 500 in aid of the Sailors' Home at Chittagong, and is accepted.

8. *Special Commissions of Enquiry.*—The expenditure under this head during the last six years was as follows:—

	Rs.		Rs.
1882-83 ...	42,796	1885-86	85,805
1883-84 ...	42,280	1886-87	24,211
1884-85 ...	48,059	1887-88	15,950

The provision of Rs. 20,000 made by the Accountant-General will stand.

9. *Rents, Rates and Taxes.*—The Accountant-General's estimate under this head for 1889-90 amounts to Rs. 18,350 against Rs. 10,500, the sanctioned grant for the current year, as shown below—

	1888-89.	1889-90.
	Rs.	Rs.
Rent and repairs of encamping ground ...	.....	450
Municipal rates and taxes on Government buildings	10,500	17,900
Total ...	10,500	18,350

The provision of Rs. 10,500 in the current year's estimate is for the payment of taxes on Writers' Buildings. For next year the Accountant-General has provided for the taxes on Writers' Buildings, Secretariat Office at Darjeeling, and the cutcherry buildings at Howrah, Bhagulpore, and Durbhunga. It is not understood why provision for the payment of taxes on Howrah, Bhagulpore, and Durbhunga cutcherry buildings has been made under this head as, under the Resolution of the Government of India, in the Finance and Commerce Department, No. 1980, dated 16th July 1885, the municipal taxes on these buildings should have been budgeted for departmentally. Pending the receipt of an explanation from the Accountant-General his estimate will be retained.

10. The fluctuations in the estimates under the remaining heads and sub-heads of expenditure are fully explained in the budget, and the estimates are accepted.

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the Accountant-General, Bengal, and to all Departments of the Government of Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,
Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{35}$ 3-12.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,
Offg. Under-Secy. to the Government of Bengal.

CALCUTTA,
The *January* 1889.

W. LeB.—Reg. No. 1578C—141—14-1-89.

ESTIMATE OF EXPENDITURE UNDER INTEREST ON RAILWAYS.

No. 1375Bt., dated Calcutta, the 10th December 1888.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON PRODUCTIVE PUBLIC WORKS STATE RAILWAYS BUDGET ESTIMATE OF EXPENDITURE, 1889-90.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by Accountant-General, Public Works Department.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
STATE RAILWAYS.												
INTEREST ON DEBT INCURRED FOR PRODUCTIVE PUBLIC WORKS.												
Interest on debt	26,81,696	32,62,000	26,81,696	.....	26,81,696	1,53,000	.....	32,75,000	34,15,000	34,15,000	34,15,000	Based on the estimates supplied by the Accountant-General, Public Works Department.

E. J. H.—Reg. No. 1225C—92 3-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE DECEMBER 1888.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1375Bt., dated the 10th December 1888, submitting the budget estimate of Interest on State Railways for the year 1889-90.

The Accountant-General estimates the charges for interest on the capital expenditure on State Railways for the year 1889-90 at Rs. 34,15,000, against Rs. 32,62,000, the sanctioned grant for the current year. The estimate has been passed by the Accountant-General, Public Works Department, and is accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Public Works Department (Railway Branch) and the Accountant-General, Bengal, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{E}{125}$ 2-3.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *December* 1888.

H. P.—Reg. No. 1226C—68—3-1-89.

ESTIMATE OF EXPENDITURE UNDER INTEREST ON IRRIGATION.

No. 1334Bt., dated Fort William, the 4th December 1888. [FILE $F\frac{E}{118}$ 1.]

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

INTEREST ON PRODUCTIVE PUBLIC WORKS.

PROVINCIAL SERVICES.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by Accountant-General, Public Works Department.	Revised by Accountant General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRIGATION.												
MAJOR WORKS.												
Interest on debt incurred for Productive Public Works.												
Interest on debt	23,13,446	23,48,000	23,13,446	.....	23,13,446	20,000	.....	23,40,000	23,68,358	23,68,000	23,68,000	Based on estimates supplied by the Accountant-General, Public Works Department.

C. E. G.—Reg. No. 1000C—92—19-12-88.

[FILE F $\frac{E}{118}$ 2-4.]

No. F $\frac{E}{118}$ 2, dated Calcutta, the 17th December 1888.

RESOLUTION—By the Government of Bengal, Financial Department.

READ—

Memorandum from the Accountant-General, Bengal, No. 1334Bt., dated the 4th December 1888, submitting the Budget Estimate of Interest Charges on Major Irrigation Works in Bengal for the year 1889-90.

The estimated charges for interest on account of Major Irrigation Works for the year 1889-90 are placed at Rs. 23,68,000, against Rs. 23,13,446, the actual charges for 1887-88, and Rs. 23,40,000, the revised estimate of these charges for the current year.

These figures have been passed by the Accountant-General, Public Works Department, and are accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Public Works Department, Irrigation Branch, and the Accountant-General, Bengal, for information.

Nos. F $\frac{E}{118}$ 3-4.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,
The 20th December 1888.

W. LeB.—Reg. No. 1554C—25—11-1-89.

IRRIGATION—MINOR WORKS AND NAVIGATION BUDGET ESTIMATE FOR 1889-90.

No.—1240 Bt., dated Calcutta, the 17th November 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

XXX—IRRIGATION—MINOR WORKS AND NAVIGATION.

Budget Estimate, 1889-90.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
In charge of Civil Officers.												
Recoveries on account of zemindari embankments under the contract system.	1,02,008	1,03,000	60,067	42,414	1,02,481	.....	.....	1,03,000	1,01,500	1,03,000	1,03,000	Based on the annual demand, which has been fixed at Rs. 1,02,198 for 20 years, with the addition of Rs. 600 on account of sale of grass in Chumparun. No arrears are expected.
EXPENDITURE.												
In charge of Civil Officers.												
Embankments under the contract system—Establishments and contingencies.	1,916	2,000	1,013	957	1,970	.....	.....	2,000	2,000	2,000	2,000	

W. LeB.—Reg. No. 522C—104—7-12-88.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE DECEMBER 1888.

RESOLUTION.

READ—

Memorandum from the Accountant-General, Bengal, No. 1240Bt., dated the 17th November 1888, submitting the estimates of Receipts and Expenditure on account of Irrigation, Minor Works and Navigation, in charge of Civil Officers for the year 1889-90.

The annual demands for recoveries on account of zemindari embankments are fixed, and amount to Rs. 1,02,198. The total receipts for the year 1889-90, including Rs. 600 on account of sale of grass in Chumparun, have been estimated by the Accountant-General at Rs. 1,03,000. The estimate is accepted.

2. The Accountant-General's estimate of expenditure amounts to Rs. 2,000. This is the same as the estimate for the current year, and is passed.

ORDER.—Ordered that a copy of this Resolution, and of the estimates, be forwarded to the Accountant-General, to the Board of Revenue, and to the Revenue and Public Works Departments for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F$\frac{E}{97}$2-5.

COPY, with copy of the estimates, forwarded to the Accountant-General, Bengal; Secretary to Board of Revenue; and to the Revenue and Public Works Departments, for information.

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,
The *December* 1888.

W. LeB.—Reg No. 521C—80—7-12-88.

[FILE $\frac{1E}{44}$ 1.]

ESTIMATES OF CIVIL WORKS BY CIVIL OFFICERS FOR 1889-90.

No. 1256Bt., dated Calcutta, the 21st November 1888.

Memo. by—E. T. ATKINSON, ESQ., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

BUILDINGS AND ROADS—CIVIL WORKS.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			DIFFERENCE BETWEEN THE ESTIMATES OF 1888-89 AND 1889-90.		Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.	Increase.	Decrease.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
In charge of Civil Officers.												
Ferry receipts	2,25,291	2,11,000	1,04,782	1,00,030	2,04,812	.....	5,900	.....	1,51,056	1,52,000	2,29,000	*Vide* details.
Cemetery receipts	2,088	2,000	1,203	1,222	2,425	.....	.....	.....	1,675	2,000	2,000	
Total Receipts ...	2,27,379	2,13,000	1,05,985	1,01,252	2,07,237	.....	5,900	2,13,000	1,52,731	1,54,000	2,31,000	
EXPENDITURE.												
In charge of Civil Officers.												
Ferry charges	7,571	8,000	3,640	12,302	15,942	19,900	.....	.....	27,812	27,900	27,900	*Vide* details.
Contributions	18,990	20,000	10,947	2,904	13,851	.....	16,400	.....	.....	3,600	21,000	
Refunds	1,39,175	2,000	1,16,692	35,074	1,51,766	8,500	.....	.....	.....	10,500	10,500	
Deduct for rounding	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	59,400 400	
Total Charges ...	1,65,736	30,000	1,31,279	50,280	1,81,559	28,400	16,400	1,00,000	27,812	42,000	59,000	

BUILDINGS AND ROADS—CIVIL WORKS.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	EXPLANATORY REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.										
Ferries.										
Tolls on public ferries							1,50,561	1,51,505		Represents the receipts from ferries in the seven districts not transferred to District Boards, viz., Lohardugga, Hazaribagh, Manbhoom, Singbhoom, Dumka, Darjeeling, and Chittagong Hill Tracts, and of ferries which remain under the control of Magistrates in the districts, Bhagulpore, Burdwan, Bankoora, Hooghly, Midnapore, Dacca, Backergunge, Nuddea, Moorshedabad, Khulna, Mozufferpore, Bogra, Sarun, Durbhunga, and Julpigoree.
Fines							470	470		
Proceeds of old boats	2,25,291	2,11,000	1,04,782	1,00,030	2,04,812	2,20,000	25	25	2,29,000	
Miscellaneous							.....	.....		
Total Ferries ...	2,25,291	2,11,000	1,04,782	1,00,030	2,04,812	2,20,000	1,51,056	1,52,000	2,29,000	
Cemetery receipts	2,088	2,000	1,203	1,222	2,425	2,000	1,675	2,000	2,000	
Total Receipts ...	2,27,379	2,13,000	1,05,985	1,01,252	2,07,237	2,22,000	1,52,731	1,54,000	2,31,000	

BUILDINGS AND ROADS—CIVIL WORKS.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88	First six months of 1888-89.	Total	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	EXPLANATORY REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FERRIES.										
Establishment.										
Clerks	760	.....	136	143	279	.....	600	600		Estimated for by the districts, Burdwan Bogra, and Julpigoree for khas ferries.
Servants						.....	.....	.....		
Temporary establishment						.....	950	950		
	760	.....	136	143	279	.....	1,550	1,550		
Allowances.										
Travelling allowances	.....	.....	.....	.....	.....	.....	.....	.....		
Supplies and Services.										
Moiety of ferry receipts ...	.....	.....	.....	.....	.....	.....	9,775	9,775		Represents the moiety of ferry receipts assigned to municipalities in the districts, Burdwan, Hooghly, and Bogra, Rs. 4,200, Rs. 4,600, and Rs. 975, respectively.
Compensation for ferries resumed	4,886	.....	3,095	11,860	14,955	.....	11,000	11,000		Estimated for in the districts Burdwan, Mozufferpore, and Pubna, Rs. 500, Rs. 500, and Rs. 10,000 respectively (authority unknown).
Maintenance of ferries	165	.....	151	232	383	.....	4,815	4,815	27,900	Estimated for in the districts, Burdwan, Midnapore, Julpigoree, Bogra, Hazaribagh, and Manbhoom for purchase and repair of ferries.
Petty construction and repairs ...	616	.....	596	63	659	.....	195	195		For maintenance of ferry approaches estimated for in the districts, Bankoora, Nuddea, and Bogra.
	5,667	.....	3,842	12,155	15,997	.....	25,785	25,785		
Contingencies.										
Postage charges							66	66		
Office expenses	1,144	.....	338	4	334		317	405		
Miscellaneous							.....	.....		
Rent, rates and taxes							15	15		
Total ...	1,144	.....	338	4	334		398	486		
Stationery and Printing.										
Printing at private presses	.....	.....	.....	.....	.....		79	79		For printing forms.
Total Ferries ...	7,571	8,000	3,640	12,302	15,942	.....	27,812	27,900	27,900	
Contributions.										
Contributions to Excluded Local Funds.							.....	.....	916	
Contributions to Burial Boards ...	18,990	20,000	10,947	2,904	13,851		.....	.....	8,000	
Ditto to Moorshedabad Municipality.							.....	3,600*	3,600	* Allowance for conservancy of the city of Moorshedabad. No information received in response to my No. 146Bt., dated 2nd November 1888, asking what provision is to be made under this head in the ensuing year. Government will now please pass orders as to the amount of contribution to "Excluded Local Funds and Municipalities" and to the "Burial Board" to be entered in the estimates for the ensuing year.
Contributions to Darjeeling Municipality.	.....	.....	.....	.....	.....	.....	.....	.....	6,484	
Contributions to Khond Mehal Road Fund.	.....	.....	.....	.....	.....	.....	.....	.....	2,000	
Total Contributions ...	18,990	20,000	10,947	2,904	13,851	.....	.....	.....	21,000†	† *Vide* Government order No. 50, dated the 5th January 1889.
Refunds	1,39,175	2,000	1,16,692	35,074	1,51,766	.....	.....	10,500	10,500	The actuals for 1887-88 and first six months of 1888-89 represent chiefly refunds of ferry, deposits of ferries farmed, and ferry collections transferred to District Boards. As the number of ferries under the control of Magistrates is much below those of the corresponding period of 1887-88, and the number expected to remain under the control of Magistrates in the ensuing year to be less than that in 1888-89, a provision of Rs. 10,500 will probably suffice so far as known to this office.
Total Expenditure ...	1,65,736	30,000	1,31,279	50,280	1,81,559	1,00,000	27,812	42,000	59,409	
Deduct for rounding ...	.....	.....	.....	.....	.....	.....	.....	.....	400	
Total ...	.....	.....	.....	.....	.....	.....	.....	.....	59,009	

E. J. H.—Reg. No. 1740C—142—20-1-89.

FINANCIAL DEPARTMENT.

FINANCE.

CALCUTTA, THE JANUARY 1889.

RESOLUTION.

READ—

A memorandum from the Accountant-General, No. 1256Bt., dated the 20th December last, submitting the estimates of receipts and expenditure under "Civil Buildings and Roads in charge of Civil Officers" for 1889-90.

The Accountant-General estimates the Provincial receipts from ferries for the year 1889-90 at Rs. 1,52,000 against Rs. 2,11,000, the sanctioned estimate for 1888-89. Since the estimate for the current year was framed, orders have been passed for the withdrawal of Rs. 9,130 of the ferry rents made over to the Nuddea District Board. The revised estimate for 1888-89 will accordingly stand at Rs. 2,20,000 in round numbers. The Accountant-General's estimate for next year is made up of the receipts from ferries in the seven districts to which the Local Self-Government Act has not been extended, and from ferries remaining under the control of Magistrates in the districts of Bhagulpore, Burdwan, Bankoora, Hooghly, Midnapore, Dacca, Backergunge, Nuddea, Moorshedabad, Khulna, Mozufferpore, Bogra, Sarun, Durbhunga, and Julpigoree. It does not include the receipts (Rs. 9,130) recently withdrawn from the District Board of Nuddea, nor the receipts from ferries under Magistrates in the following districts, aggregating Rs. 67,800 :—

	Rs.
Dinagepore	1,740
Rungpore	2,683
Tipperah	1,040
Mymensingh	7,880
Shahabad	8,353
Chumparun	20,774
Purneah	9,396
Maldah	15,934
Total ...	67,800

2. The estimate for 1889-90 will accordingly be raised to Rs. (1,52,000+9,130+67,800)= Rs. 2,28,930, or Rs. 2,29,000 in round numbers.

3. The Accountant-General's estimate of cemetery receipts for 1889-90, amounting to Rs. 2,000, is accepted.

EXPENDITURE.

4. The Accountant-General has made a provision of Rs. 27,900 for Provincial expenditure on ferries in 1889-90 against Rs. 8,000, the sanctioned grant for the current year. Full explanation has been furnished for the increased provision for next year and the estimate will stand.

5. In Government order No. 50, dated the 5th January 1889, the Accountant-General has been furnished with the details of the estimates of "Contributions" to Municipal and Excluded Local Funds both for the years 1888-89 and 1889-90. These amount to Rs. 25,000 and Rs. 21,000, respectively. These figures will accordingly be adopted in lieu of those proposed by the Accountant-General.

6. The Accountant-General's estimate of "Refunds" for the next year, amounting to Rs. 10,500, is accepted.

ORDER.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to all Commissioners of Divisions, to the Accountant-General, and to the Municipal Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{1\text{-E}}{44}$ 2-12.

COPY, with copy of the estimate, forwarded to

By order of the Lieutenant-Governor of Bengal,

C. CUTHBERTSON,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *January* 1889.

E. J. H.—Reg. No. 1741C—142—19-1-89.

EASTERN BENGAL STATE RAILWAY SYSTEM.

Budget Estimate of REVENUE and EXPENDITURE for the Year 1889-90.

HEADS.	Actuals in 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—RECEIPTS—				
Earnings—				
Coaching traffic earnings	32,73,595	32,00,000	33,70,000	35,00,000
Goods traffic earnings	55,10,378	57,00,000	62,60,000	63,00,000
Electric Telegraph earnings	24,782	25,000	25,000	25,000
Steam-boat earnings	6,17,771	6,50,000	6,75,000	7,00,000
Sundries	2,09,073	2,25,000	1,70,000	1,75,000
Total Earnings ...	96,35,599	98,00,000	1,05,00,000	1,07,00,000
Add—Decrease, *or deduct* increase, in balance of Traffic Account, as per Appendix A	**—90,245**	...	...	...
Add—Increase, *or deduct* decrease, in balance of Foreign Railways, as per Appendix A	+314	...	...	...
Total Receipts ...	95,45,668	98,00,000	1,05,00,000	1,07,00,000
II.—EXPENDITURE—				
Working Expenses—				
Maintenance of Way, Works, and Stations (Abstract A)	14,44,760	14,50,000	11,16,000	13,00,000
Locomotive expenses ... ...(Ditto B)	11,16,214	10,30,000	10,64,000	11,75,000
Carriage and Wagon expenses ...(Ditto C)	3,45,962	3,60,000	5,19,500	4,05,000
Traffic expenses ... ...(Ditto D)	9,76,758	9,20,000	11,04,000	10,85,000
General charges ... ...(Ditto E)	4,52,993	4,80,000	4,60,500	4,65,000
Steam-boat Service ... ...(Ditto F)	3,76,925	3,35,000	4,91,000	4,35,000
Special and Miscellaneous expenditure ...(Ditto G)	1,84,806	1,75,000	1,45,000	1,35,000
Total Working Expenses ...	48,98,418	47,50,000	49,00,000	50,00,000
Add—Increase, *or deduct* decrease, in balance of Suspense Account, as per Appendix B	**—9,264**	...	...	...
Add—Decrease, *or deduct* increase, in balance of Demands Payable, as per Appendix B	**—1,52,228**	...	...	...
Net Expenditure against Grant ...	47,36,926	47,50,000	49,00,000	50,00,000
III.—NET EARNINGS	47,37,181	50,50,000	56,00,000	57,00,000
IV.—NET RECEIPTS	48,08,742	50,50,000	56,00,000	57,00,000

N.B.—Figures in antique type denote minus entries.

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st April 1888	676
Expected to open during 1888-89	—3*
Total on 1st April 1889 ...	673
Expected to be opened during 1889-90	84
Total likely to be opened at the end of 1889-90 ...	757
Average number of miles expected to be open during the whole of 1889-90	757
Train-miles expected to be run during 1888-89	30,00,000

* Relinquished during the year on account of river encroachments at Goalundo Ghat.

Abstract Budget Estimate of REVENUE and EXPENDITURE by Sections.

Heads of Account.	Actuals in 1887-88.			Budget Estimate, 1888-89.			Revised Estimate, 1888-89.			Budget Estimate, 1889-90.		
	Broad gauge (Eastern and Southern Sections.)	Narrow gauge (Northern, Dacca, Kaunia-Dhanlla, and Assam-Behar Sections.)	Total.	Broad gauge (Eastern and Southern Sections.)	Narrow gauge (Northern, Dacca, Kaunia-Dhanlla, and Assam Behar Sections.)	Total.	Broad gauge (Eastern and Southern Sections.)	Narrow gauge (Northern, Dacca, Kaunia-Dhanlla, and Assam-Behar Sections.)	Total.	Broad gauge (Eastern and Southern Sections.)	Narrow gauge (Northern, Dacca, Kaunia-Dhanlla, and Assam-Behar Sections.)	Total.
	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs
I—Receipts—												
Earnings—												
Coaching traffic earnings ...	21,29,310	11,44,285	32,73,595	20,50,000	11,50,000	32,00,000	21,80,000	11,90,000	33,70,000	22,34,000	12,66,000	35,00,000
Goods traffic earnings ...	36,91,868	18,18,510	55,10,378	37,75,000	19,25,000	57,00,000	41,20,000	21,40,000	62,60,000	40,80,000	22,20,000	63,00,000
Electric Telegraph earnings ...	9,946	14,836	24,782	10,000	15,000	25,000	11,000	14,000	25,000	10,000	15,000	25,000
Steam-boat earnings ...	3,57,961	2,59,810	6,17,771	3,70,000	2,80,000	6,50,000	3,95,000	2,80,000	6,75,000	4,00,000	3,00,000	7,00,000
Sundries ...	1,51,703	57,370	2,09,073	1,70,000	55,000	2,25,000	1,40,000	30,000	1,70,000	1,40,000	35,000	1,75,000
Total Earnings ...	63,40,788	32,94,811	96,35,599	63,75,000	34,25,000	98,00,000	68,46,000	36,54,000	1,05,00,000	68,64,000	38,36,000	1,07,00,000
II—Expenditure—												
Working Expenses—												
Maintenance of Way, Works, and Stations	9,13,150	5,31,610	14,44,760	8,85,000	5,65,000	14,50,000	6,91,000	4,25,000	11,16,000	7,60,000	5,40,000	13,00,000
Locomotive expenses ...	7,07,303	4,08,911	11,16,214	6,70,000	3,60,000	10,30,000	6,89,000	3,75,000	10,64,000	6,99,000	4,76,000	11,75,000
Carriage and Wagon expenses ...	2,30,337	1,15,625	3,45,962	2,62,000	98,000	3,60,000	3,73,500	1,46,000	5,19,500	3,05,000	1,00,000	4,05,000
Traffic expenses ...	6,72,157	3,04,601	9,76,758	6,68,000	2,52,000	9,20,000	7,54,000	3,50,000	11,04,000	7,50,000	3,35,000	10,85,000
General charges ...	2,17,291	2,05,702	4,52,993	2,70,000	2,10,000	4,80,000	2,59,500	2,01,000	4,60,500	2,65,000	2,00,000	4,65,000
Steam-boat service ...	2,21,967	1,54,958	3,76,925	1,70,000	1,65,000	3,35,000	2,60,000	2,31,000	4,91,000	2,45,000	1,90,000	4,35,000
Special and Miscellaneous expenditure ...	1,38,647	46,159	1,84,806	1,52,000	23,000	1,75,000	1,25,000	20,000	1,45,000	1,15,000	20,000	1,35,000
Total Working Expenses ...	31,30,852	17,67,566	48,98,418	30,77,000	16,73,000	47,50,000	31,52,000	17,48,000	49,00,000	31,39,000	18,61,000	50,00,000
III—Net Earnings ...	32,09,936	15,27,245	47,37,181	32,98,000	17,52,000	50,50,000	36,94,000	19,06,000	56,00,000	37,25,000	19,75,000	57,00,000

ABSTRACT A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,90,555	1,70,000	2,08,000	2,00,000
II.—Maintenance and renewal of permanent-way (wages and materials)	7,85,207	8,70,000	5,97,000	7,60,000
III.—Repairs of bridges, &c. (wages and materials) ...	2,04,076	1,50,000	1,19,000	1,15,000
III(A).—Conservancy of rivers	179	5,000	2,000	2,000
IV.—Repairs of stations and buildings (wages and materials)	2,27,502	2,00,000	1,40,000	1,73,000
V.—Maintenance by contract	...	...	...	...
VI.—New minor works	42,749	40,000	62,000	50,000
VII.—Unclassified expenditure	1,03,394	95,000	72,000	80,000
Total ...	15,53,662	15,30,000	12,00,000	13,80,000
Deduct—Value of stores returned to stock ...	**—1,08,902**	**—80,000**	**—84,000**	**—80,000**
Total ...	14,44,760	14,50,000	11,16,000	13,00,000

ABSTRACT B.

Locomotive Expenses.

Particulars.	Actuals in 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	1,21,279	1,25,000	1,24,000	1,25,000
II.—Running expenses (wages connected with the working of locomotive engines)	3,09,400	3,10,000	3,05,000	3,19,000
III.—Fuel	3,48,125	3,65,000	3,77,000	4,15,000
IV.—Water (including wages and stores)	35,143	35,000	26,000	31,000
V.—Oil, tallow, and other stores (expended on engines in work)	60,457	52,000	64,000	64,000
VI.—Maintenance and renewals of locomotive engines and machinery	4,04,835	2,85,000	3,35,000	3,35,000
VII.—New minor works	10,058	8,000	2,000	5,000
VIII.—Payments to other lines	...	...	...	...
IX.—Unclassified expenditure	90,990	55,000	72,000	72,000
Total ...	13,80,287	12,35,000	13,05,000	13,66,000
Deduct— Value of stores returned to stock ...	**—1,11,790**	**—60,000**	**—1,33,000**	**—92,000**
Deduct— Cost of working B. C. Railway ...	**—1,52,283**	**—1,45,000**	**—1,08,000**	**—99,000**
Total ...	11,16,214	10,30,000	10,64,000	11,75,000

ABSTRACT C.

Carriage and Wagon Expenses.

Particulars.	Actuals in 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence	70,285	70,000	70,000	70,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	1,64,838	3,38,000	1,80,000	1,41,000
Goods vehicles	1,71,932		3,80,000	2,20,000
III.—Cleaning carriages and wagons, and oiling ...	55,205	55,000	57,000	55,000
IV.—New minor works	5,621	7,000	8,000	10,000
V.—Unclassified expenditure	8,081	5,000	7,000	5,000
Total ...	4,75,965	4,75,000	7,02,000	5,01,000
Deduct— Value of stores returned to stock ...	**—89,338**	**—50,000**	**—1,30,000**	**—54,000**
Deduct— Cost of working B. C. Railway ...	**—40,665**	**—65,000**	**—52,500**	**—42,000**
Total ...	3,45,962	3,60,000	5,19,500	4,05,000

N. B.—Figures in antique type denote credit amounts.

31 b.

ABSTRACT D.

Traffic Expenses.

Particulars.	Actuals in 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a). General superintendence	1,53,995	1,55,000	1,55,000	1,55,000
(b). Station staff	6,65,420	6,18,000	7,25,000	7,16,000
(c). Train staff	1,19,655	1,35,000	1,26,000	1,30,000
II.—Fuel, lighting, water, and general stores ...	92,708	85,000	1,00,000	92,000
III.—Clothing	12,871	15,000	16,000	16,000
IV.—Printing, stationery, and tickets	46,057	40,000	60,000	55,000
V.—Charges for delivery and collection of goods, &c. ...	9,901	8,000	9,000	9,000
VI.—Miscellaneous expenses	6,577	5,000	10,000	8,000
VII.—Payments to other lines	.....	.....	.....	.....
VIII.—Unclassified expenditure	2,821	4,000	3,000	3,000
Total ...	11,10,005	10,65,000	12,04,000	11,84,000
Deduct— Cost of working B. C. Railway ...	**—1,32,915**	**—1,45,000**	**—99,000**	**—99,000**
Deduct— Value of stores returned to stock ...	**—332**	.....	**—1,000**	.....
Total ...	9,76,758	9,20,000	11,04,000	10,85,000

ABSTRACT E.

General Charges.

Particulars.	Actuals in 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—General administration	10,114	2,000	.....	.....
II.—Salaries of Indian management, including offices—				
(1). Controlling office	74,560	75,000	73,000	73,000
(2). Audit } (3). Accounts }	1,30,797	1,37,000	1,24,000	1,25,000
(4). Pay Master's office	27,618	25,000	25,000	25,000
(5). Stores department	19,579	22,000	28,000	28,000
(6). Medical department	28,051	25,000	27,000	27,000
(7). Rents of buildings and lands ...	8,270			
(8). Furniture, fittings, and other miscellaneous expenses	11,948	35,000	32,000	34,000
(9). Printing and stationery	13,907			
(10). Medicine	2,873			
III.—Police	7,654	7,000	7,000	7,000
IV.—Advertising	4,420	5,000	4,000	4,000
V.—Electric Telegraph	1,82,523	2,00,000	1,81,000	1,81,000
VI.—Clearing accounts with other lines	.....	.....	.....	.....
VII.—Unclassified expenditure	**—5,849**	2,000	2,000	2,000
Total ...	5,16,465	5,35,000	5,03,000	5,06,000
Deduct— Cost of working B. C. Railway ...	**—60,030**	**—55,000**	**—42,500**	**—41,000**
Deduct— Value of stores returned to stock ...	**—3,442**	...	.....	.....
Total ...	4,52,993	4,80,000	4,60,500	4,65,000

N. B.—Figures in antique type denote credit amounts.

ABSTRACT F.

Steam-boat Service.

Particulars.	Actuals in 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels	1,79,506	1,64,000	2,17,000	2,00,000
II.—Repairs	60,970	30,000	92,000	55,000
III.—Fuel	75,768	70,000	1,06,000	1,05,000
IV.—Miscellaneous stores	12,882	10,000	21,000	20,000
V.—Steam traffic agencies	31,777	38,000	38,000	38,000
VI.—New minor works	8,433	10,000	4,000	5,000
VII.—Miscellaneous expenditure	15,391	18,000	15,000	17,000
Total ...	3,84,727	3,40,000	4,93,000	4,40,000
Deduct—Value of stores returned to stock ...	**—7,802**	**—5,000**	**—2,000**	**—5,000**
Total ...	3,76,925	3,35,000	4,91,000	4,35,000

ABSTRACT G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	124	1,000	100	1,000
II.—Compensation	18,027	20,000	25,900	23,000
III.—Rates and taxes (including Municipal water rates)...	22,278	22,000	21,000	22,000
IV.—Payments to other lines	76,384	30,000	47,000	30,000
V.—Prizes for station gardens, &c.	2,362	3,000	3,000	3,000
VI.—Contribution to Provident Institution ...	42,055	40,000	43,000	45,000
VII.—Miscellaneous	48,234	69,000	15,000	20,000
Total ...	2,10,064	1,85,000	1,55,000	1,44,000
Deduct— Cost of working B. C. Railway ...	**—25,252**	**—10,000**	**—10,000**	**—9,000**
Deduct— Value of stores returned to stock ...	**—6**	.....	...	...
Total ...	1,84,806	1,75,000	1,45,000	1,35,000

N. B.- Figures in antique type denote credit amounts.

APPENDIX A.

Fluctuations in balances of Suspense Accounts under Receipts.

Particulars.	Balance at beginning of Year.	Balance at close of Year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Traffic Account—				
Actuals, 1887-88	69,037	1,59,282	90,245	
Budget estimate, 1888-89	57,678	57,678	...	...
Revised estimate, 1888-89	1,59,282	1,59,282	...	...
Budget estimate, 1889-90	1,59,282	1,59,282	...	...
Foreign Railways—				
Actuals, 1887-88	...	—314	314	
Budget estimate, 1888-89	...	...	...	...
Revised estimate, 1888-89	—314	—314	...	...
Budget estimate, 1889-90	—314	—314	...	...

APPENDIX B.

Fluctuations in balances of Suspense Accounts under Expenditure affecting Budget Grant.

Particulars.	Balance at beginning of Year.	Balance at close of Year.	Difference.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Suspense—				
Actuals, 1887-88	18,191	8,927	...	9,264
Budget estimate, 1888-89	10,696	10,696	...	...
Revised estimate, 1888-89	8,927	8,927	...	...
Budget estimate, 1889-90	8,927	8,927	...	...
Demands Payable—				
Actuals, 1887-88	—3,85,894	—5,38,122	1,52,228	...
Budget estimate, 1888-89	—5,42,857	—5,42,857	...	...
Revised estimate, 1888-89	—5,38,122	—5,38,122	...	...
Budget estimate, 1889-90	—5,38,122	*a*—5,38,122	...	...

N. B.—The figures in antique type denote minus or credit amounts.

(*a*).—Includes Rs. 2,62,468, depreciation on B. C. Railway Rolling-stock.

No. $\frac{50}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

EASTERN BENGAL STATE RAILWAY.

Revenue Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 274 A.—R., dated 22nd March 1888.

Read also—

Letter No. 242 R.—A., dated 22nd January 1889, from the Government of Bengal.

Public Works Department letter No. 111 A.—R., dated 13th February 1889, to the Government of Bengal.

Letter No. 652 R.—A., dated 26th February 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—The Budget Estimate of Revenue transactions of the Eastern Bengal State Railway for 1888-89 was passed for the following amounts:—

	Rs.
Receipts	98,00,000
Expenditure	47,50,000
Net Receipts	50,50,000

2. The Revised Estimate was at first submitted for—

	Rs.
Receipts	1,03,00,000
Expenditure	49,25,000
Net Receipts	53,75,000

but on a reference to the Government of Bengal in Public Works Department, No. 111 A.—R., of the 13th February 1889, the estimate was subsequently altered to:—

	Rs.
Receipts	1,05,00,000
Expenditure	49,00,000
Net Receipts	56,00,000

it is accepted by the Government of India for these amounts.

3. The increase in the earnings is due chiefly to a more favourable jute traffic than was originally anticipated, and partly to larger receipts from *melas* on the Eastern section and development of passenger traffic on the Dinajpore-Raigunj and Dacca sections. The increase in expenditure is due to increased traffic; to the cost of 80 new covered goods wagons; to additional steam-boat service; and to the reduction from 60 to 40 per cent. in the charge made for working the Bengal Central Railway with effect from 1st July 1888.

BUDGET ESTIMATE, 1889-90.

4. The Budget Estimate was submitted for—

	Rs.
Receipts	1,05,00,000
Expenditure	50,00,000
Net Receipts	55,00,000

5. The Government of India considers that with the development of traffic resulting from the opening of the entire Assam-Behar section, and the extra traffic likely to be derived from the Budge-Budge Branch, the estimate of receipts may be placed at Rs. 1,07,00,000. The Budget Estimate of expenditure is accepted for the amount proposed.

6. The details of the Revised and Budget Estimates for 1888-89 and 1889-90, respectively, as accepted by the Government of India, are shown in the following table :—

	Actuals, 1887-88.	1888-89.		Budget Estimate, 1889-90.
		Budget Estimate.	Revised Estimate.	
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
Administrative . . .	96,35,599	98,00,000	1,05,00,000	1,07,00,000
Suspense	—51,289	...	...	...
Financial .	95,84,310	98,00,000	1,05,00,000	1,07,00,000
EXPENDITURE—				
Administrative . . .	48,98,418	47,50,000	49,00,000	50,00,000
Suspense	—87,033	...	...	...
Financial .	48,11,385	47,50,000	49,00,000	50,00,000
NET RECEIPTS—				
Administrative . . .	47,37,181	50,50,000	56,00,000	57,00,000
Suspense	35,744	...	...	...
Financial .	47,72,925	50,50,000	56,00,000	57,00,000

7. Under the terms of the original provincial contract, all net receipts from the Eastern Bengal State Railway in excess of 30 lakhs are to be credited to Imperial Funds, and it is estimated that the share of receipts to be credited to the Imperial Government, will be about Rs. 6,94,000 and Rs. 7,25,000 in the years 1888-89 and 1889-90 respectively.

8. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R. E.,*

Secretary to the Govt. of India.

Government of India, Central Printing Office.—No. 1203 P. W. D.—27-3-89.—140.

321-325

Revenue Estimate

Interest - State R.s

Washing

No. $\frac{64}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

TIRHOOT STATE RAILWAY.

Revenue Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 245 A.—R., dated 17th March 1888.

Read also—

Letter No. 209 R.—A., dated 18th January 1889, from the Government of Bengal.

Public Works Department letter No. 107 A.—R., dated 12th February 1889, to the Government of Bengal.

Letter No. 714 R.—A., dated 4th March 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—The Budget Estimate for 1888-89 was passed for the following amounts:—

	Rs.
Receipts	19,00,000
Expenditure	10,75,000
Net Receipts	8,25,000

2. The Revised Estimate was at first submitted for—

	Rs
Receipts	17,00,000
Expenditure	9,80,000
Net Receipts	7,20,000

but the estimate has since been modified, and the amounts finally recommended are—

	Rs.
Receipts	16,50,000
Expenditure	9,80,000
Net Receipts	6,70,000

3. The decrease in earnings is attributed to the reduction of traffic owing to the prevalence of famine in the northern grain-producing districts of Behar. The decrease in expenses is mainly due to the reduction of establishment and to retrenchment in expenditure generally. Judging from the latest reports of traffic and expenses, the Government of India accepts the Revised Estimate for the following amounts:—

	Rs.
Receipts	16,50,000
Expenditure	9,75,000
Net Receipts	6,75,000

BUDGET ESTIMATE, 1889-90.

4. The Budget Estimate is submitted for—

	Rs.
Receipts	18,00,000
Expenditure	9,72,000
Net Receipts	8,28,000

and provides for a slight improvement in the traffic during 1889-90 as compared with that of the previous year. The effects of the present scarcity are likely to be felt for some time, and it is not considered prudent to anticipate a larger increase over the Revised Estimate of 1888-89. The estimate is accepted by the Government of India, in round figures, for the following amounts:—

	Rs.
Receipts	18,00,000
Expenditure	9,70,000
Net Receipts	8,30,000

5. The details of the Revised and Budget Estimates for 1888-89 and 1889-90, respectively, as accepted by the Government of India, are shown in the following table:—

	Actuals, 1887-88.	1888-89. Budget Estimate.	1888-89. Revised Estimate.	Budget Estimate, 1889-90.
RECEIPTS—	Rs.	Rs.	Rs.	Rs.
Administrative	18,42,776	19,02,000	16,45,000	18,00,000
Suspense	—37,719	—2,000	5,000	...
Financial	18,05,057	19,00,000	16,50,000	18,00,000
EXPENDITURE—				
Administrative	10,81,696	10,75,000	9,75,000	9,70,000
Suspense	—20,136	...	...	...
Financial	10,61,560	10,75,000	9,75,000	9,70,000
NET RECEIPTS—				
Administrative	7,61,080	8,27,000	6,70,000	8,30,000
Suspense	—17,583	—2,000	5,000	...
Financial	7,43,497	8,25,000	6,75,000	8,30,000

6. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.*,

Secretary to the Govt. of India.

Government of India Central Printing Office. No. 1196 F. W. D.—30-3-89.—140.

FINAL ISSUE.

XXVI AND 38—STATE RAILWAYS.

BUDGET ESTIMATE

OF

REVENUE AND EXPENDITURE

ON THE

NALHATI STATE RAILWAY.

FOR THE YEAR

1889-90.

PROVINCIAL.

T. S. Ry. Press Reg. No. 438—75—6-5-89.

NALHATI STATE RAILWAY.

Budget Estimate of Revenue and Expenditure for the year 1889-90.

HEADS.	Actuals in 1887-88.	Budget estimate, 1888-89	Revised estimate, 1888-89.	Budget estimate, 1889-90.
I.—RECEIPTS—	Rs.	Rs.	Rs.	Rs
Earnings of the Line—				
Coaching Traffic	59,475	56,500	61,000	61,000
Goods Traffic	35,337	32,500	37,800	38,000
Electric Telegraph earnings	734	700	700	700
Steam-boat earnings	...	...	...	...
Sundries	210	300	2,000	1,300
Total Earnings (1) ...	95,756	90,000	1,01,500	1,01,000
Deduct—Increase or add decrease in balance of Traffic Accounts, and Foreign Railways as per appendix A ...	— 1,702	...	+ 500	...
Total Receipts (2) ...	94,054	90,000	1,02,000	1,01,000
II.—EXPENDITURE—				
Working expenses—				
Maintenance of way, works, and stations (Abstract A)	19,522	31,000	31,000	32,000
Locomotive expenses ... .(„ B)	10,748	9,000	15,700	12,000
Carriage and Wagon expenses ... („ C)	3,611	4,000	7,000	6,000
Traffic expenses ... .. („ D)	10,261	9,000	10,000	13,000
General charges ... ...(„ E)	17,134	16,700	16,000	12,600
Steam-boat service ... ... („ F)	...	...	...	...
Special and miscellaneous expenditure ... („ G)	271	300	300	400
Total working Expenses (3) ...	61,547	70,000	80,000	76,000
Add.—Increase or deduct decrease in balance of Suspense Accounts, as per Appendix B	— 1	...	...	...
	61,546	70,000	80,000	76,000
Deduct.—Increase or add decrease in balance of "Demands payable," as per Appendix B	+ 374	...	...	...
Total Expenditure against Grant (4)	61,920	70,000	80,000	76,000
III.—NET EARNINGS (1)—(3)	34,209	20,000	21,500	25,000
IV.—NET RECEIPTS (2)—(4)	32,134	20,000	22,000	25,000

MEMORANDUM.

	Miles.
Number of miles open for traffic on 1st. April 1888	27¼
Expected to be open during 1888-89	.
Total on 1st, April 1889	27¼
Expected to be open during 1889-90	...
Total likely to be open duriug 1889-90	27¼
Average number of miles expected to be open during the whole of 1889-90	27¼
Train miles expected to be run during 1889-90	46,000

Abstract A.

Maintenance of Way, Works, and Stations.

Particulars.	Actuals in 1887-88.	Budget estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs	Rs	Rs
I.—General superintendence ...	1,759	1,800	1,900	4,000
II.—Maintenance and renewal of permanent-way (wages and materials)	14,447	27,900	26,500	26,400
III.—Repairs of Bridges, &c, (wages and materials) ...	972	300	600	300
IV.—Repairs of stations and buildings (wages and materials)	459	500	600	500
V.—Maintenance by contract	...	...	...	...
VI.—New minor works	1,417	100	400	400
VII.—Unclassified expenditure	468	400	1,000	400
Total .	19,522	31,000	31,000	32,000

Abstract B.

Locomotive expenses.

Particulars.	Actuals in 1887-88.	Budget estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs	Rs.	Rs.
I.—General superintendence	2,082	2,100	2,300	2,100
II.—Running expenses (wages connected with the working of locomotive engines)	1,312	1,300	1,400	1,300
III.—Fuel (a)	2,984	2,700	2,600	2,700
IV.—Water (including wages and stores) ...	310	300	400	300
V.—Oil, tallow, and other stores (expended on engines in work)	475	500	500	500
VI.—Maintenance and renewals of lomomotive engines and machinery	3,585	2,000	8,500	5,000
VII.—New minor works	...	...	...	...
VIII.—Payments to other lines (b)	...	...	...	...
IX.—Unclassified expenditure	...	100	...	100
Total ...	10,748	9,000	15,700	12,000

(a) Note to include carriage over line.

(b) Hire of locomotives.

Abstract C.

Carriage and wagon expenses.

Particulars.	Actuals in 1887-88.	Budget estimate, 1888-89	Revised estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—General superintendence . ..	1,041	1,000	800	1,000
II.—Repairs and renewals of vehicles and machinery—				
Coaching vehicles	1,647	1,400	1,000	3,400
Goods "	535	1,200	4,900	1,200
III.—Cleaning carriages and wogons, and oiling ...	388	400	300	400
IV.—New minor works	...	...	...	...
V.—Unclassified expenditure	...	...	...	...
Total ...	3,611	4,000	7,000	6,000

Abstract D.

Traffic expenses.

Particulars.	Actuals in 1887-88.	Budget estimate, 1888-89	Revised estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—Salaries, wages, &c.—				
(a) General superintendence	429	400	400	2,700
(b) Station staff	6,347	5,000	6,000	6,000
(c) Train "	675	700	700	1,000
II.—Fuel, lighting, water, and general stores ...	496	400	500	500
III.—Clothing	76	100	100	100
IV.—Printing, stationery, and tickets	412	800	700	800
V.—Charges for delivery and collection of goods, &c. ...	...	...	...	...
VI.—Miscelaneous expenses	248	..	...	100
VII.—Payments to other lines*	1,562	1,600	1,600	1,800
VIII.—Unclassified expenditure	10	...	...	...
Total ...	10,261	9,000	10,000	13,000

* *e. g.* Hire of vehicles
Mileage of foreign stock.
Expenses at joint stations.

Abstract E.

General charges.

Particulars.	Actuals in 1887-88.	Budget estimate, 1888-89	Revised estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs	Rs.	Rs.
I.—General administration				
II.—Salaries of Indian management, including offices—				
(1) Controlling office	9,393	9,300	8,700	5,200
(2) Audit "	4,200	4,200	4,200	4,200
(3) Account "				
(4) Paymaster's "	...	...	...	...
(5) Store Department	871	850	800	800
(6) Medical "	343	350	400	450
(7) Rents of buildings and lands ..	3		...	...
(8) Furniture, fittings, and other miscellaneous expenses	201	500	200	200
(9) Printing and stationery	320		400	400
(10) Medicine	20		...	...
III.—Police	106	100	100	100
IV.—Advertising	32	100	...	50
V.—Electric telegraph	1,416	1,300	12,00	1,200
VI.—Clearing accounts with other lines ...	...	...	...	...
VII.—Unclassified expenditure	229	...	...	...
Total ...	17,134	16,700	16,000	12,600

331

Abstract F.

Steam-boat Service.

Particulars.	Actuals in 1887-88.	Budget estimate, 1888-89	Revised estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—Working vessels				
II.—Repairs				
III.—Fuel				
IV.—Miscellaneous stores		NIL.		
V.—Steam traffic agencies				
VI.—New minor works				
VII.—Unclassified expenditure				
Total ...				

Abstract G.

Special and Miscellaneous Expenditure.

Particulars.	Actuals in 1887-88.	Budget estimate, 1888-89.	Revised estimate, 1888-89.	Budget estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
I.—Law charges	...	...	...	...
II.—Compensation	1	...	50	...
III.—Rates and taxes (including municipal water-rates)	111	100	100	150
IV.—Payments to other lines	...	...	...	...
V.—Prizes for station gardens, &c.	...	...	...	...
VI.—Contribution to Provident Institution ...	165	200	150	250
VII.—Miscellaneous	—6	...	...	...
Total ...	271	300	300	400

APPENDIX A.

Fluctuations in balances of Traffic Accounts.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Actuals in 1887-88—				
Traffic account	726	2,306	1,580	...
Foreign railways	...	122	122	...
Total ...	726	2,428	1,702	...
Budget estimate, 1888-89—				
Traffic account	926	926	...	...
Foreign railways	...	...	...	...
Total ...	926	926	...	...
Revised estimate, 1888-89—				
Traffic account	2,306	1,806	...	500
Foreign railways	122	122	...	...
Total ...	2,428	1,928	...	500
Budget estimate, 1889-90—				
Traffic account	1,806	1,806	...	...
Foreign railways	122	122	...	...
Total ...	1,928	1,928	...	...

APPENDIX B.

Fluctuations in balances of Suspense Accounts under Expenditure affecting budget grant.

PARTICULARS.	Balance at beginning of year.	Balance at close of year.	DIFFERENCE.	
			Increase.	Decrease.
	Rs.	Rs	Rs.	Rs.
Suspense—				
Actuals in 1887-88	10	9	...	1
Budget estimate, 1888-89	10	10	...	...
Revised „ 1888-89	9	9	...	...
Budget „ 1889-90	9	9	...	...
Demands payable—				
Actuals, 1887-88	4,753	4,379	...	374
Budget estimate, 1888-89	5,353	5,353	...	..
Revised „ 1888-89	4,379	4,379	...	..
Budget „ 1889-90	4,379	4,379	.	..

NOTE—In practice the various Suspense Accounts will be detailed.

No. $\frac{11}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

NALHATI STATE RAILWAY.

Revenue Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution, No. 205 A.—R., dated 15th March 1888.

Read also—

Letter No. 197 R.—A., dated 17th January 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—The Budget Estimate for 1888-89 was passed for the following amounts:—

	Rs.
Receipts	90,000
Expenditure	70,000
Net Receipts	20,000

2. The Revised Estimate is submitted for—

	Rs.
Receipts	1,02,000
Expenditure	85,000
Net Receipts	17,000

3. The increase in earnings is attributed to a general improvement in the traffic principally in rice and coal. The increase in expenses is due to the cost of two engines having been written back, under the orders of Government, from Capital to Revenue, to the construction of four low-sided wagons, and to larger payments for handling goods owing to increased traffic. Judging from the latest reports of the traffic and expenditure on this line, the Government of India accepts the Revised Estimate for the following amounts:—

	Rs.
Receipts	1,02,000
Expenditure	80,000
Net Receipts	22,000

BUDGET ESTIMATE, 1889-90.

4. The Budget Estimate is submitted for—

	Rs.
Receipts	1,01,000
Expenditure	80,000
Net Receipts	21,000

5. The Budget Estimate of receipts is accepted, as submitted, for Rs. 1,01,000. The Government of India considers that the Budget Estimate of expenses might be reduced to Rs. 76,000, for which sum it is accepted.

6. The details of the Revised and Budget Estimates for 1888-89 and 1889-90, respectively, as accepted by the Government of India, are shown in the following table:—

	Actuals, 1887-88.	1888-89. Budget Estimate.	1888-89. Revised Estimate.	Budget Estimate, 1889-90.
	Rs.	Rs.	Rs.	Rs.
RECEIPTS—				
Administrative	95,756	90,000	1,01,500	1,01,000
Suspense	—1,702	...	500	...
Financial .	94,054	90,000	1,02,000	1,01,000
EXPENDITURE—				
Administrative	61,547	70,000	80,000	76,000
Suspense	373	...	...	...
Financial .	61,920	70,000	80,000	76,000
NET RECEIPTS—				
Administrative	34,209	20,000	21,500	25,000
Suspense	—2,075	...	500	...
Financial .	32,134	20,000	22,000	25,000

7. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1004 P. W. D.—26-3-89-140.

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1889 TO 31st MARCH 1890.

	Budget Estimate, 1889 90.	Revised Estimate, 1888-89.	Budget Estimate, 1888-89.	Actual realizations, 1887-88.
	Rs.	Rs.	Rs.	Rs.
XXIX.—MAJOR WORKS (DIRECT RECEIPTS).				
Provincial.				
Orissa canals	2,16,000	2,16,000	2,16,000	2,23,044
Midnapore canal	2,40,000	2,40,000	2,40,000	2,34,378
Hidgellee Tidal canal	49,000	49,000	49,000	41,858
Sone canals	8,53,000	8,53,000	8,53,000	6,03,949
Total ...	13,58,000	13,58,000	13,58,000	11,03,229

MEMORANDUM OF THE AMOUNTS TO BE CREDITED TO EACH PROJECT ON ACCOUNT OF SHARE OF ENHANCED LAND REVENUE DUE TO, OR DEPENDENT ON, THE WORKS.

	Rs.	Rs.	Rs.	Rs.
Nil				

CHARGES.

ABSTRACT BUDGET ESTIMATE OF CHARGES FOR IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR FROM 1st APRIL 1889 TO 31st MARCH 1890.

	Reference to detailed Estimate.	Budget Estimate, 1889-90.	Revised Estimate, 1888-89.	Budget Estimate, 1888-89.	Actuals, 1887-88.
Famine Relief and Insurance.		Rs.	Rs.	Rs.	Rs.
35.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS.					
I.—Works { In progress					
Not commenced					
II.—Establishment					
III.—Tools and Plant					
IV.—Suspense Accounts					
V.—Receipts on Capital Account					
Total ...					
Irrigation—					
42.—MAJOR WORKS (WORKING EXPENSES).					
Provincial.					
I.—Extensions and Improvements. { In progress	.....	2,000	.....	.....	5,532
Not commenced ...	.....	.....	.....	.....	.....
II.—Maintenance and Repairs	.....	6,72,700	6,96,000	6,70,000	7,98,537
III.—Establishment	.....	6,60,000	6,54,000	6,54,000	6,05,241
IV.—Tools and Plant	.....	75,000	76,000	76,000	78,126
V.—Refunds of Revenue	.....	10,300	.....	.....	16,149
Total Working Expenses ...	.....	14,20,000	14,26,000	14,00,000	15,03,585
Capital Expenditure not Charged against Revenue.					
49.—IRRIGATION.					
I.—Works { In progress	.....	5,00,000	6,19,900	5,87,000	4,34,730
Not commenced	.....	.....	.....	.....	.....
	.....	5,00,000	6,19,900	5,87,000	4,34,730
II.—Establishment	.....	1,15,000	1,45,200	1,35,000	86,015
III.—Tools and Plant	.....	45,000	49,200	48,000	15,220
IV.—Suspense Accounts	.....	.....	5,700	.....	14,306
V.—Receipts on Capital Account	.....	.....	.....	.....	(—)4,643
Total Capital Expenditure	.....	6,60,000	8,20,000	7,70,000	5,45,628

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1889-90, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Actual outlay to end of 1887-88.	Budget Estimate, 1888-89.	Probable outlay during 1888-89 (Revised Estimate).	Budget Estimate, 1889-90.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRIGATION.						
42.—Major Works (Working Expenses).						
Provincial.						
Orissa canals	.....	50,60,164	4,25,000	4,25,000	4,25,000	
Midnapore canal	.....	31,10,894	2,30,000	2,30,000	2,10,000	
Hidgellee Tidal canal ...	.....	5,92,923	65,000	91,000	45,000	
Sone canals	... ..	57,24,545	6,80,000	6,80,000	7,40,000	
Total ...	...	1,44,88,526	14,00,000	14,26,000	14,20,000	
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.						
49.—Irrigation.						
Works in Progress.						
Orissa canals	(a) 3,13,96,220	2,29,13,883	6,50,000	6,30,300	5,00,000	Secretary of State's despatch No. 52, dated 20th September 1883.
Midnapore canal	(b) 83,16,768	82,63,345	.....	5,700	30,000	Secretary of State's despatch No. 25, dated 11th May 1882.
Sone canals	2,78,88,697	2,51,36,239	1,20,000	1,84,000	1,30,000	Secretary of State's despatch No. 1, dated 6th January 1876. Also Government of India's No. 1181, dated 17th March 1883.
Total ...	6,76,01,685	5,63,13,467	7,70,000	8,20,000	6,60,000	

(a) Includes Rs. 2,94,089 loss by exchange.
(b) " " 67,768 " "

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	Budget Estimate, 1889-90.										Revised Estimate, 1888-89.	Budget Estimate, 1888-89.	Actual Outlay, 1887-88.
	Works—			Repairs.	Establishment.	Tools and plant.	Suspense.	Refunds of Revenue.	Receipts on Capital Account.	Total.			
	In progress.	Not commenced.	Total.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation.													
42.—MAJOR WORKS (WORKING EXPENSES).													
Provincial.													
In India	2,000	.....	2,000	6,72,700	6,60,000	75,000	.....	10,300	.....	14,20,000	14,21,700	14,00,000	15,03,585
„ England	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,300	.....	.....
Total ...	2,000	.....	2,000	6,72,700	6,60,000	75,000	.....	10,300	.....	14,20,000	14,26,000	14,00,000	15,03,585
Capital Expenditure not charged against Revenue.													
49.—IRRIGATION.													
In India	5,00,000	.....	5,00,000	.....	1,15,000	45,000	.....	.....	.....	6,60,000	7,57,700	7,70,000	5,16,824
„ England	.....	.....	.....	.....	.....	...	.....	.....	.....	.....	62,300	.....	28,804
Total ...	5,00,000	.....	5,00,000	.....	1,15,000	45,000	.....	.....	.....	6,60,000	8,20,000	7,70,000	5,45,628
Grand Total ...	5,02,000	.....	5,02,000	6,72,700	7,75,000	1,20,000	.....	10,300	.....	20,80,000	22,46,000	21,70,000	20,49,213

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1889-90, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1889-90.				Revised Estimate, 1888-89.	Budget Estimate, 1888-89.	Actual Outlay, 1887-88.
	Works.	Tools and Plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Irrigation.							
42.—MAJOR WORKS (WORKING EXPENSES).							
Provincial.							
Orissa canals	.....	.....	.....	.....	.....	.....	.....
Midnapore canal	.....	.....	.....	.....	4,300	.....	.....
Hidgellee Tidal canal	.....	.....	.....	.....	.....	.....	.....
Sone canals	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	4,300	.....	.....
Capital Expenditure not charged against Revenue.							
49.—IRRIGATION.							
Works in Progress.							
Orissa canals	.....	.....	.....	.....	16,600	.....	4,702
Midnapore canal	.....	.....	.....	.....	5,700	.....	7,678
Sone canals	.....	.....	.....	.....	40,000	.....	16,424
Total ...	.....	.....	.....	.....	62,300	.....	28,804
GRAND TOTAL ...	.....	...	.....	.....	66,600	.....	28,804

CHARGES.

PART IV.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90.

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		One-third of the estimated cost of the office of the Chief Engineers and Secretariat .. .. For details, *vide* Provincial Civil Works Budget, Part III.	.....	.....	.....	.....	71,666
		Total Chief Engineer ...	.....	.....	.....	68,668	71,666
		Superintending Engineers.					
2	1	Superintending Engineer, 1st class ...	1,600	1,600			
.....	.....	Ditto ditto, 2nd „ ...	1,350	.....			
1	2	Ditto ditto, 3rd „ ...	1,100	2,200			
3	3			3,800	45,600	.....	51,600
3	2	Personal Assistants, Assistant Engineers, 1st grade	500	1,000	12,000	.....	18,000
		Military pay for one Major of the Royal Engineers	.....	183			
		Presidency house-rent for one Superintending Engineer	... ..	60			
		Presidency house-rent for one Personal Assistant	.....	.....			
				243	2,916	.....	1,080
		Carried over ...	.....	.....	.....	60,516	70,680
		Carried over ...	.....	.....	.....	68,668	71,666

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	68,668	71,666
		Superintending Engineers—concluded.					
		Brought forward ...	.....	.....	60,516	.....	70,680
18	18	Clerks from Rs. 30 to Rs. 240 ...	.....	1,648			
2	2	Estimators	.....	160			
4	4	Draftsmen	.....	293			
17	17	Duftries, peons, farashes, &c. ...	.....	103			
41	41			2,204	26,448	.....	26,652
		Temporary office establishment ...	.....	.....	3,968	.....	1,350
		Total Salaries ...	.....	.....	.....	90,932	98,682
		Travelling allowance	.....	.....	3,700	.....	12,360
		Contingencies	.....	.....	3,500	7,200	
		Postage	.....	.....			
		Total, Superintending Engineers ...	.....	.....	.....	98,132	1,11,042
		Grand Total, Direction ...	.....	.....	.....	1,66,800	1,82,708
		Construction.					
		Engineer Establishment.					
.....	.....	Executive Engineers, 1st grade ...	950	.....			
4	2	Ditto ditto, 2nd „ ...	800	1,600			
10	8	Ditto ditto, 3rd „ ...	700	5,600			
5	7	Ditto ditto, 4th „ ...	600	4,200			
11	13	Assistant ditto, 1st „ ...	500	6,500			
2	5	Ditto ditto, 2nd „ ...	350	1,750			
1	.....	Ditto ditto, 3rd „ ...	250	.....			
33	35			19,650	2,35,800	.....	2,35,800
		Presidency allowance for Engineers ...	.....	200			
		Presidency house-rent to Engineers ...	.....	150			
				350	4,200		2,700
		Total, Engineer Establishment ...	.....	.....	.....	2,40,000	2,38,500
		Carried over ...	.....	.....	.....	2,40,000	2,38,500

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges. per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Construction—*continued.*					
		Brought forward ...	.....	.....	.....	2,40,000	2,38,500
		Upper Subordinate Establishment.					
3	3	Sub-Engineers, 1st grade ...	400	(b) 1,450			
4	5	Ditto, 2nd „ ...	300	1,500			
7	6	Ditto, 3rd „ ...	250	1,500			
7	7	Supervisors, 1st „ ...	200	1,400			
17	15	Ditto, 2nd „ ...	150	2,250			
14	18	Overseers, 1st „ ...	100	1,800			
8	6	Ditto, 2nd „ ...	80	480			
2	2	Ditto, 3rd „ ...	60	120			
62	62			10,500	1,26,000	.....	1,27,320
		Sub-divisional allowance for 52 Upper Subordinates	.....	1,560			
		Presidency allowance and house-rent to Upper Subordinates	.....	.....			
				1,560	18,720	.....	18,480
		Temporary Upper Subordinates ...	.....	.....	300	.....	2,100
		Total, Upper Subordinates ...	.....	.....	.....	1,45,020	1,47,900
		Lower Subordinate Establishment.					
34	37	Sub-Overseers, 1st grade ...	.....	2,370			
45	54	Ditto, 2nd „ ...	.....	2,027			
43	47	Ditto, 3rd „ ...	.....	1,255			
122	138			5,652	67,824	.....	60,960
		Temporary Sub-Overseers and Apprentices	.....	.....	3,904	.....	6,120
		Total, Lower Subordinates ...	.....	.....	.....	71,728	67,080
		Petty Establishment.					
		Store-keeper, tindals, chuprassees, &c.	.....	.....	31,902	.....	30,402
		Temporary Petty Establishment ...	.....	.....	5,164	.....	.....
		Total, Petty Establishment ...	.....	.....	.....	37,066	30,402
		Carried over ...	.....	.....	.....	4,93,814	4,83,882

(b) Includes the extra allowances aggregating Rs. 250 drawn by the Sub-Engineers.

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		CONSTRUCTION—*continued.*					
		Brought forward ...	.....	.....	.....	4,93,814	4,83,882
		Accountants.					
.....	.....	Accountant, 1st grade	.....	.....			
4	2	Accountants, 3rd „	.....	390			
8	8	Ditto, 4th „	.....	993			
.....	.....	Presidency allowance	.....	.....			
.....	.....	Ditto house-rent	.....	.....			
12	10			1,383	16,596		21,120
		Temporary Accountants ...	.....	.....	2,880		2,160
		Total Accountants ..	.....	.....	.....	19,476	23,280
		Medical.					
3	1	Assistant Surgeons	.....	150			
.....	.....	Civil Surgeon's allowance ...	.....	100			
6	12	Native Doctors	.....	269			
3	4	Compounders	.....	28			
1	1	Writer	.....	10			
10	.....	Chuprassees, servants, &c. ...	.....	55-8			
23	18			612-8	7,350		8,712
		Temporary Medical Establishment ...	.....	.....	120		
		Total Medical ...	.....	.....	.....	7,470	8,712
		Office Establishment.					
90	99	Clerks from Rs. 25 to Rs. 85 ...	.....	4,182			
16	16	Draftsmen	.....	740			
23	23	Cashiers	.....	1,010			
9	8	Mohurirs	.....	96			
11	12	Duftries	.....	100			
51	53	Peons	.....	290			
.....	.....	Office servants	.....	72			
200	211			6,490	77,880		75,816
		Temporary Office Establishment ...	.....	.....	14,946		11,184
		Total Office Establishment ...	.....	.....	.....	92,826	87,000
		Total Salaries ...	.....	.....	.....	6,13,586	6,02,874
		Carried over ...	.....	.....	.....	6,13,586	6,02,874

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	6,13,586	6,02,874
		Travelling allowances	.....	.....	.....	1,03,530	90,500
		Contingencies ... ... Ditto for medical establishment, Postage	.....	.....	.....	20,650	16,008
		Total Construction ...	.....	...	.....	7,37,766	7,09,382
		Accounts.					
		One-half of the estimated cost of the office of the Examiner of Accounts ... For details, *vide* Provincial Civil Works Budget, Part III.	.....	.....	.....	63,934	68,254
		Total Accounts ...	.....	.....	.....	63,934	68,254
		Grand Total for General Establishment	.....	.....	.....	9,68,493	9,60,344

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Irrigation Revenue Establishment.	Rs.	Rs.	Rs.	Rs.	Rs.
		Orissa Canals.					
1	1	Deputy Revenue Superintendent ...	.....	500	6,000	6,000	6,000
		Office Establishment.					
2	3	Clerks		120			
3	4	Mohurirs		95			
10	10	Jemadars and peons		60			
1	1	Boat manjee		7			
16	18			282	3,384	3,384	2,964
		Field Establishment.					
1	1	Tehsildar		80			
3	4	Tehsildars		290			
13	15	Ameens		300			
10	12	Mohurirs		180			
11	14	Peons		70			
				920	11,040	11,040	8,340
45	57	Patrols under Executive Engineers ...	.....	399	4,788	4,788	3,780
100	103	Total Salaries ...	.....	.....	.....	25,212	21,084
		Temporary measuring establishment, &c.	.....	.....	.....	4,380	7,500
		Headmen's fees	.....	.....	.....	4,000	4,000
		Travelling allowances	.....	.....	.....	3,000	3,000
		Contingencies	.....	.....	.....	2,528	3,516
		Total Orissa Canals	.....	.....	.....	39,120	39,100
		Midnapore Canal.					
1	1	Deputy Revenue Superintendent ...	.....	500	6,000	.....	6,000
		Office Establishment.					
11	11	Clerk and mohurirs		227			
5	5	Peons		34			
				261	3,132	.....	3,132
17	17	Carried over ...	.....	.....	9,132	.....	9,132
		Carried over ...	.....	.....	.....	39,120	39,100

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Irrign. Revenue Estabt—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	39,120	39,100
		Midnapore Canal—concluded.					
17	17	Brought forward ...	.....	.....	9,132	.....	9,132
		Field Establishment.					
4	4	Zilladars	.....	218			
5	5	Ameens	.....	113			
14	14	Mohurirs	.....	260			
4	4	Peons	.....	20			
				611	7,332	.....	7,332
38	38	Patrols	.....	256	3,072	.....	3,072
82	82	Total Salaries ..	.....	.....	.....	19,536	19,536
		Temporary establishment ..	.....	.....	.....	240	
		Headmen's fees	.....	.....	...	2,000	2,164
		Travelling allowances	.....	.....	.....	1,800	1,600
		Contingencies	.....	....	... .	1,712	1,500
		Total Midnapore Canal ..	.....	.....	.....	25,288	24,800
		Sone Canals.					
1	1	Clerk for irrigation work in the office of the Commissioner, Patna Division	.....	.....	.....	1,200	1,200
		Establishment under Collectors.					
		(1) *Under Collector of Shahabad.*					
3	3	Deputy and Sub-Deputy Collectors ...	.....	900			
7	5	Clerks	.....	175			
2	2	Do.	.....	30			
5	6	Mohurirs	.....	154			
1	1	Duftry	.....	7			
25	46	Treasure guards and peons .	.....	261			
1	1	Accountant (4th grade)	.....	114			
1	1	Assistant Accountant	.....	58			
45	65			1,699	20,388	.....	18,324
		(2) *Under Collector of Patna.*					
1	1	Circle officer		100			
1	1	Clerk	.....	30			
1	1	Mohurir	.....	20			
1	1	Ditto	.....	15			
8	8	Peons	.....	40			
12	12			205	2,460	.....	2,460
		Carried over ...	.....	.....	22,848	.....	20,784
		Carried over ...	.....	.....	.....	64,408 1,200	63,900 1,200

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number. 1888-89.	Number. 1889-90.	Particulars.	Salary of Office.	Estimate, 1889-90. Per mensem.	Estimate, 1889-90. Per annum.	Estimate, 1889-90. Total.	Revised Estimate, 1888-89. Charges per annum.
		Irrign. Revenue Estabt.—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	64,408 1,200	63,900 1,200
		Sone canals—contd.					
		Brought forward ...	.....	.....	22,848	.....	20,784
		Establishment under Collectors—*continued.*					
		(3) *Under Collector of Gya.*					
1	1	Circle officer	.....	100			
1	2	Clerk	.....	45			
1	1	Mohurir	.....	15			
1	.....	Ditto	.....	.....			
8	12	Peons	.....	60			
		Office servant	.....	1			
12	16		.....	221	2,652		2,460
		Total Salaries ...	.....	.....	25,500		23,244
		Temporary Establishment under Collectors.					
		(*a*) Under Collector of Shahabad ...	.....	.....	625		
		(*b*) Under Collector of Patna ..	.....	.....	600		2,000
					1,225		2,000
		Headmen's fees.					
		(*a*) Under Collector of Shahabad ...	.....	.....	23,000		22,000
		(*b*) " " of Patna ...	.....	.....	1,562		2,800
		(*c*) " " of Gya ...	.....	.....	2,296		1,800
					26,858		26,600
		Putwaris' fees.					
		(*a*) Under Collector of Shahabad ...	.....	.....	2,500		2,500
		(*b*) " " of Patna ...	.....	.....	781		1,400
		(*c*) " " of Gya ...	.....	.....	1,000		1,200
					4,281		5,100
		Travelling allowances.					
		(*a*) Under Collector of Shahabad ...	.....	.....	3,000		3,000
		(*b*) " " of Patna ...	.....	.....	480		400
		(*c*) " " of Gya ...	.....	.....	250		400
					3,730		3,800
		Carried over ...			61,594		60,744
		Carried over ..	.....	.....	.....	64,408 1,200	63,900 1,200

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Irrign. Revenue Estabt.—*concld.*	Rs.	Rs.	Rs.	Rs	Rs.
		Brought forward ...	.....	.....	.....	64,408	63,900
		Sone Canals—concluded.				1,200	1,200
		Establishment under Collectors—*concluded.*					
		Brought forward ...	.....	.....	61,594		60,744
		Contingencies.					
		(*a*) Under Collector of Shahabad ..	.....	.....	2,800		2,500
		(*b*) „ „ of Patna ...	.....	.....	600		600
		(*c*) „ „ of Gya ...	.....	.....	300		240
					3,700		3,340
		Total establishment under Collectors	.....	.....	.....	65,294	64,084
		Establishment under Superintending and Executive Engineers.					
		Permanent.					
28	28	Moonshees in Superintending Engineer's and Executive Engineer's offices	.....	.....	7,286		7,322
10	10	Zilladars	.....	726-4			
38	38	Ameens	.....	870			
10	10	Peons	.....	50			
160	160	Patrols	.....	1,221			
246	246			2,867-4	34,407		34,644
		Total Salaries ..	.....	.....	.....	41,693	41,966
		Temporary.					
		Measuring establishment... ...	.....	.....	16,000		16,000
		Headmen's fees	.....	.....	28,000		28,000
		Travelling allowances	.....	.....	6,000		6,000
		Contingencies	.....	.....	4,117		4,950
						54,117	54,950
		Total establishment under Superintending and Executive Engineers	.....	.....	.....	95,810	96,916
		Total Sone Canals ...	.....	.....	.....	1,62,304	1,62,200
		Total Irrign. Revenue Establishment...	.....	.....	.....	2,26,712	2,26,100

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total	Charges per annum.
			Rs.	Rs	Rs.	Rs.	Rs.
		Water Regulation Establishment.					
		Orissa Canals.					
4	4	Gauge-readers	.....	32			
4	4	Tindals	.....	24			
67	44	Khallasees	... ..	220			
75	52			276	3,312		4,692
		Temporary Water Regulation Establishment	.....		.....		308
		Total ...	.....	.....	3,312	3,312	5,000
		Midnapore Canal.					
20	20	Khallasees	.....	100			
		Total ...	.....	.....	1,200	1,200	1,200
		Sone Canals.					
4	4	Gauge-readers		36			
5	5	Chowkidars		25			
3	3	Tindals		35			
21	21	Lascars		129			
33	33			225	2,700		2,688
		Temporary Water Regulation Establishment	.....	.....	100		100
		Total ...	.....	.....	.....	2,800	2,788
		Total Water Regulation Establishment	.....	... ..	.....	7,312	8,988
		NAVIGATION ESTABLISHMENT.					
		Major Works.					
		Orissa Canals.					
17	16	Toll-collectors	.....	370			
23	25	Tindals	.....	152			
74	80	Khallasees	.....	403			
114	121			925	11,100		10,236
		Temporary Navigation Establishment	.....	.....	. ...		164
		Total ...	.....	.....	.....	11,100	10,400
		Midnapore Canal.					
9	8	Toll-collectors	.....	200			
12	12	Tindals	.....	84			
57	57	Khallasees	.....	342			
78	77			626	7,512		7,752
		Temporary Navigation Establishment...	.....	.....	.....		248
		Total ...	.....	.....	.. ...	7,512	8,000
		Carried over ...	.....	.....	.....	18,612	18,400

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Navigation Establishment—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	18,612	18,400
		Hidgellee Tidal Canal.					
6	6	Toll-collectors	.....	105			
4	4	Tindals	.....	28			
20	20	Khallasees	.....	116			
30	30			249	2,988		3,228
		Temporary Navigation Establishment	.....	.....	.....	.....	272
		Contingencies	.....	.....	12	.....	.....
		Total ...	.....	.....	.....	3,000	3,500
		Sone Canals.					
11	11	Toll-collectors	.....	195			
41	41	Tindals	.....	259			
130	130	Lascars	.....	671			
3	3	Peons	.....	15			
185	185			1,140	13,680		13,680
		Temporary Navigation Establishment	.....	.....	100		100
		Total ...	.....	.....	.....	13,780	13,780
		Total Navign. Estabt., Major Works ...	.....	.....	.....	35,392	35,680
		Steamer Establishment.					
		Sone Canals	.....	.....	1,116	.....	1,232
		Orissa "	.....	.....	6,468	.....	5,500
		Total steamer establishment ...	.....	.....	.....	7,584	6,732
		Total special Revenue Establishment, Major Works	.....	.....	.....	2,77,000	2,77,500
		Minor Works and Navigation.					
		Orissa Coast Canal.					
14	14	Toll-collectors	.....	245			
8	8	Tindals	.....	56			
26	26	Khallasees	.....	156			
11	11	Peons	.....	55			
59	59			512	6,144		6,144
		Temporary Navigation Establishment	.....	.....	.....		.....
		Total ...	.....	.....	.....	6,144	6,144
		Carried over ...	.....	.....	.....	6,144	6,144

CHARGES.

PART IV—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Revised Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	6,144	6,144
		NAVIGN. ESTABLISHMENT—concld.					
		MINOR WORKS AND NAVIGN.—concld.					
		Calcutta and Eastern Canals.					
1	1	Toll-collector, including commission ...	.....	.....	12,860	.....	12,000
2	1	Inspectors	.....	200			
5	5	Toll-darogahs	.....	320			
29	29	Mohurirs	.....	437			
17	27	Boatmen	.....	176			
36	39	Peons, &c.	.....	306			
10	7	Office establishment	.....	205			
.....	.....	Other ditto	.....	71			
1	1	Accountant, 4th grade (temporary) ...	.....	80			
101	110			1,795	21,540	.....	26,088
		Total Salaries ...	.....	.....	.....	34,400	38,088
		Contingencies	.....	.....	.....	7,145	7,068
		Total Calcutta and Eastern Canals ...	.....	.....	.....	41,545	45,156
		Nuddea Rivers.					
		Toll-collectors, including commission ...	.....	.....	14,424	.....	10,500
		Toll-darogahs, ditto ...	.....	.....	1,778	.....	2,000
		Measuring mohurirs	.....	.....	2,107	.....	6,500
		Office establishment	.....	.....	2,376		
		Chowkey boats	.....	.....	2,460		
		Total Salaries ...	.....	.....	23,145	.....	19,000
		Contingencies	.....	.....	1,200	.....	1,500
		Temporary establishment ...	.....	.....	1,886	.....	2,000
		Total Nuddea Rivers ...	.....	.....	.....	26,231	22,500
		Total Navign. Establishment ...	.....	.....	.....	73,920	73,800
		STEAMER ESTABLISHMENT.					
		Calcutta Canals	.....	.....	1,080	.....	1,200
		Total Steamer Establishment ...	.....	.....	.....	1,080	1,200
		Total Special Revenue Establishment, Minor Works and Navigation ...	.....	.....	.....	75,000	75,000
		Grand Total, Special, Revenue, Establishment	.....	.....	.....	3,52,000	3,52,500
		GRAND TOTAL, ALL ESTABLISHMENTS ...	.....	.....		13,25,700	13,12,844

CHARGES.

PART IV—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90.

	Salaries.	Travelling allowance.	Contingencies.	Total. Budget estimate, 1889-90.	Total. Revised estimate, 1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	.....	.....	.....	1,66,800	1,82,708
Construction	.....	.....	.....	7,37,766	7,09,382
Accounts	.....	.....	.....	63,934	68,254
Total General establishment ...	.....	.....	.....	9,68,500	9,60,344
Irrigation Revenue establishment	.....	.....	.....	2,26,712	2,26,100
Water regulation · ditto	.....	.....	.....	7,312	8,988
Navigation, including Steamer establishment, Major Works	.....	.....	.....	42,976	42,412
Ditto, Minor Works and Navigation	.....	.....	.....	75,000	75,000
Total Revenue, &c., establishment ...	.....	.....	.....	3,52,000	3,52,500
GRAND TOTAL ...	.....	.....	.....	13,20,500	13,12,844

Distribution of the above total—

MAJOR IRRIGATION WORKS.

42.—MAJOR WORKS (WORKING EXPENSES).

PROVINCIAL.

Engineering establishment	3,83,000	3,76,500
Special Revenue ditto	2,77,000	2,77,500

49.—IRRIGATION—CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.

Engineering establishment	1,15,000	1,45,200
Total Major Irrigation Works ...	7,75,000	7,99,200

43.—MINOR WORKS AND NAVIGATION.

PROVINCIAL.

Works for which Capital and Revenue accounts are kept.

CAPITAL.

Engineering establishment	65,500	41,700

REVENUE.

Engineering establishment	73,031	63,856
Special Revenue ditto	48,769	44,144

Works for which only Revenue account is kept.

Engineering establishment	13,800	11,500
Special Revenue ditto	26,000	22,500

Works for which neither Capital nor Revenue accounts are kept.

Engineering establishment	9,200	5,000
Agricultural works	1,99,300	1,60,500
Total Minor Works and Navigation ...	4,35,600	3,49,200
Total Major and Minor Works ...	12,10,600	11,48,400
Contribution payable by the Civil Buildings and Road Branch for Civil Works to be carried out	1,09,900	80,000
Drainage and Tubcavee Works		84,444
GRAND TOTAL ...	13,20,500	13,12,844

CHARGES.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1889-90.

	Budget Estimate, 1889-90.	Budget Estimate, 1888-89.
	Rs.	Rs.
CAPITAL EXPENDITURE NOT CHARGED AGAINST REVENUE.		
49.—Irrigation.		
Works in progress	.....	.....

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF THE YEAR 1889-90.

	Direct Charges.			Indirect Charges.			Grand Total.
	Capital expenditure not charged against Revenue.	Capital expenditure charged against Revenue	Total.	Capitalization of abatement of Land Revenue.	Leave and pension allowances.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
49.—Irrigation.							
Orissa Canals.							
Actual outlay to end of 1887-88—							
Old outlay	.....	.....	.....	.....	.....	.....	.....
Outlay against current sanctions...	2,29,13,883	.....	2,29,13,883	32,456	4,83,746	5,16,202	2,34,30,085
	2,29,13,883	.....	2,29,13,883	32,456	4,83,746	5,16,202	2,34,30,085
Probable outlay during 1888-89 ...	6,30,300	.....	6,30,300	.....	16,618	16,618	6,46,918
Proposed outlay during 1889-90 ...	5,00,000	.....	5,00,000	.....	12,558	12,558	5,12,558
Total ...	2,40,44,183	.....	2,40,44,183	32,456	5,12,922	5,45 378	2,45,89,561
Midnapore Canal.							
Actual outlay to end of 1887-88—							
Old outlay	.....	.....	.....	.....	.....	.....	.....
Outlay against current sanctions...	82,63,345	.....	82,63,345	88	1,83,570	1'8365	84,47,003
	82,63,345	.....	82,63,345	88	1,83,570	1,83,658	84,47,003
Probable outlay during 1888-89 ...	5,700	.....	5,700	.....	.....	.....	5,700
Proposed outlay during 1889-90 ...	30,000	.....	30,000	.....	322	322	30,322
Total ...	82,99,045	.....	82,99,045	88	1,83,892	1,83,980	84,83,025
Hidgellee Tidal Canal.							
Actual outlay to end of 1887-88—							
Old outlay	17,95,489	.....	17,95,489	11,210	33,597	44,807	18,40,296
Outlay against current sanctions...	.....	.....	.....	.....	.....	.....	.....
	17,95,489	.....	17,95,489	11,210	33,597	44,807	18,40,296
Probable outlay during 1888-89 ...	.....	.....	.....	.....	.....	.....	.....
Proposed outlay during 1889-90 ...	.....	.....	.....	.....	.....	.....	.....
Total ...	17,95,489	.....	17,95,489	11,210	33,597	44,807	18,40,296
Sone Canals.							
Actual outlay to end of 1887-88—							
Old outlay	.....	.....	.....	.....	.....	.....	.....
Outlay against current sanctions...	2,51,36,239	.....	2,51,36,239	37,834	8,57,828	8,95,662	2,60,31,901
	2,51,36,239	.....	2,51,36,239	37,834	8,57,828	8 95,662	2,60,31,901
Probable outlay during 1888-89 ...	1,84,000	.....	1,84,000	.....	3,710	3,710	1,87,710
Proposed outlay during 1889-90 ...	1,30,000	.....	1,30,000	.....	3,220	3,220	1,33,220
Total ...	2,54,50,239	.....	2,54,50,239	37,834	8,64,758	9,02,592	2,63,52,831
Grand Total ...	5,95,88,956	.....	5,95,88,956	81,588	15,95,169	16,76,757	6,12,65,713

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1889-90.

	Probable Receipts, 1889-90.			Probable expenses during 1889-90 (including indirect charges).	Balance, surplus or deficit, 1889-90.	Probable net surplus or deficit, 1888-89.	Actual net surplus or deficit to end of 1887-88.	Probable net surplus or deficit to end of 1889-90.
	Direct receipts.	Share of enhanced Land Revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa canals ...	2,16,000	.....	2,16,000	4,25,000	(—)2,09,000	(—)2,09,000	(—)25,12,489	(—)29,30,489
Midnapore canal	2,40,000	.....	2,40,000	2,10,000	30,000	10,000	(—)91,283	(—)51,283
Hidgellee Tidal canal ...	49,000	.....	49,000	45,000	4,000	(—)42,000	1,54,057	1,16,057
Sone canals ...	8,53,000	.....	8,53,000	7,40,000	1,13,000	1,73,000	10,86,832	13,72,832
Total ...	13,58,000	.....	13,58,000	14,20,000	(—)62,000	(—)68,000	(—)13,62,883	(—)14,92,883

APPENDIX C.

ACTUAL AND ESTIMATED INTEREST ACCOUNT OF IRRIGATION AND NAVIGATION WORKS IN BENGAL TO END OF 1889-90.

	Actual charges for interest to end of 1887-88.	Probable charges for interest for 1888-89.	Probable charges for interest for 1889-90.	Total to end of 1889-90.	Net surplus or deficit from Appendix B.	Balance of interest charges remaining unpaid to end of 1889-90.
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Orissa canals	1,28,54,084	9,29,161	9,51,767	1,47,35,012	(—)29,30,489	1,76,65,501
Midnapore canal	50,87,143	3,30,648	3,31,362	57,49,153	(—)51,283	58,00,436
Hidgellee Tidal canal ...	12,58,963	71,820	71,820	14,02,603	1,16,057	12,86,546
Sone canals	1,25,23,888	10,09,129	10,15,409	1,45,48,426	13,72,832	1,31,75,594
Total ...	3,17,24,078	23,40,758	23,70,358	3,64,35,194	(—)14,92,883	3,79,28,077

APPENDIX

ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES

RECEIPTS.

ACCOUNTS.	BUDGET ESTIMATE, 1889-90.	REVISED ESTIMATE, 1888-89.
	Rs.	Rs.
To BALANCE	30,500	34,747
To CIVIL DEPARTMENT—		
II.—Remittances from Civil to P. W. department—		
Cheques of P. W. D. officers	45,70,800	45,91,403
III.—Items adjustable by Civil department—		
Revenue in Public works department to be credited upon civil accounts—		
Miscellaneous	2,000	1,500
Subscriptions to Service funds	7,500	7,500
Ditto to General family pension fund ...	250	240
Ditto to Bengal Christian family pension fund	50	30
Ditto to Hindu family annuity fund ...	500	480
Gain by exchange	8,000	11,000
IV.—Items adjustable by P. W. department—		
Payments for lands for Irrigation works	20,000	25,000
Inter-departmental charges to Public works departments—Other departments	3,000	3,000
Transfers—Miscellaneous	4,000	5,000
To CENTRAL ADJUSTING ACCOUNT	6,000	6,500
To TELEGRAPH DEPARTMENT	4,000	4,000
To TRANSFERS OF THE PUBLIC WORKS DEPARTMENT ...	6,50,000	7,00,000
To GUARANTEED RAILWAYS	... ..	500
To LONDON ACCOUNT	2,000	3,100
To PROVINCIAL REVENUE RECEIPTS—		
Major works—Direct receipts	13,58,000	13,58,000
Minor works and navigation	9,00,000	9,00,000
To INCOME TAX—	14,400	16,000
To SUSPENSE ACCOUNTS (not affecting the budget grants)—		
Deposits	70,000	60,000
Tuccavee advances	40,000	45,000
Total ...	76,91,000	77,73,000

H. L. G.—Reg. No. 182J—140—29-4-89.

BENGAL PROVINCE.

D.

FOR THE YEARS 1888-89 AND 1889-90.

CHARGES.

ACCOUNTS.	BUDGET ESTIMATE, 1889-90.	REVISED ESTIMATE, 1888-90.
	Rs.	Rs.
BY CIVIL DEPARTMENT—		
I.—Remittances to Civil from P. W. department—		
Payments into Treasuries by officers of the Public works department	23,50,000	23,00,000
III.—Items adjustable by Civil department—		
Expenditure in P. W. department chargeable upon civil accounts—		
Excluded local fund expenditure—		
Miscellaneous	27,000	34,000
Expenditure against local loans ...	5,57,000	6,00,000
Inter-departmental charges by P. W. department— Other departments	1,600	1,800
IV.—Items adjustable by P. W. department—		
Payments into Treasuries by civil officers on account of Public works department—		
Water-rate collections	70,000	60,000
Miscellaneous receipts of Public works department	12,000	12,000
Contributions in aid of Public works department ...	4,000	4,000
Transfers—Miscellaneous	4,400	5,000
BY CENTRAL ADJUSTING ACCOUNT	.....	.....
BY TELEGRAPH DEPARTMENT	.....	.....
BY TRANSFERS OF THE PUBLIC WORKS DEPAREMENT ...	8,00,000	9,00,000
BY EXPENDITURE AGAINST IMPERIAL BUDGET GRANT—		
Net charges for Famine relief and insurance (Protective works)	.....	.....
Net capital expenditure not charged against revenue ...	6,60,000	(a)7,57,700
BY EXPENDITURE AGAINST PROVINCIAL BUDGET GRANT—		
Net charges for major works—Working expenses ...	14,20,000	14,26,000
Net charges for minor works and navigation ..	16,55,000	15,48,000
BY SUSPENSE ACCOUNTS (not affecting the budget grant)—		
Deposits	60,000	64,000
Tuccavee advances	40,000	30,000
BY BALANCE	30,000	30,500
Total ...	76,91,000	77,73,000

(a) Excludes Rs. 62,300 estimated amount of expenditure in England.

H. LEM. CAREY, *Lieut.-Col.*, B.S.C.,
Examiner, Public Works Accounts, Bengal.

REVENUE.

BUDGET ESTIMATE OF REVENUE FROM IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1889 TO 31ST MARCH 1890.

	Budget Estimate, 1889-90.	Revised Estimate, 1888-89.	Budget Estimate, 1888-89.	Actual Realizations, 1887-88.
IRRIGATION.	Rs.	Rs.	Rs.	Rs.
XXX.—Minor Works and Navigation.				
PROVINCIAL.				
Irrigation and Navigation Works.				
Works for which Capital and Revenue accounts are kept—				
Sarun Canal	25,000	25,000	25,000	20,665
Calcutta and Eastern Canals	6,00,000	6,00,000	5,50,000	5,79,934
Orissa Coast Canal	56,000	56,000	45,000	53,854
Total ...	6,81,000	6,81,000	6,20,000	6,54,453
Works for which only Revenue accounts are kept—				
Nuddea Rivers	2,10,000	2,10,000	.....	.....
Total ...	2,10,000	2,10,000	.....	.....
Works for which neither Capital nor Revenue accounts are kept—				
Nuddea Rivers	.....	.....	1,90,000	1,98,675
Eden Canal	1,000	1,000	1,000	918
Teur Project	.....	.....	.....	9
Total ...	1,000	1,000	1,91,000	1,99,602
Total Irrigation and Navigation Works ...	8,92,000	8,92,000	8,11,000	8,54,055
Agricultural Works.				
Works for which neither Capital nor Revenue accounts are kept—				
Government embankments	5,000	5,000	4,500	5,733
Tuccavee embankments under contract	3,000*	3,000*	3,000*	2,873
Total Agricultural Works ...	8,000	8,000	7,500	8,606
Total Provincial ...	9,00,000	9,00,000	8,18,500	8,62,661
GRAND TOTAL ...	9,00,000	9,00,000	8,18,500	8,62,661

* Exclusive of collections by Civil Officers estimated at Rs. 1,03,000.

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1889 TO 31ST MARCH 1890.

	Reference to detailed Estimate.	Budget Estimate, 1889-90.	Revised Estimate, 1888-89.	Budget Estimate, 1888-89.	Actual Outlay, 1887-88.
		Rs	Rs.	Rs.	Rs.
PROVINCIAL.					
IRRIGATION AND NAVIGATION WORKS.					
Works for which Capital and Revenue accounts are kept.					
CAPITAL.					
I.—WORKS ... In progress	.....	2,79,000	1,12,200	2,40,000	2,45,666
Not commenced	...	.....	.....	.....	.....
	.....	2,79,000	1,12,200	2,40,000	2,45,666
II.—ESTABLISHMENT	.....	65,500	41,700	47,000	62,447
III.—TOOLS AND PLANT	.....	15,500	5,050	18,000	36,906
IV.—SUSPENSE ACCOUNTS	.....	.....	.....	.....	(—)7,167
V.—RECEIPTS ON CAPITAL ACCOUNT	... ..	... ..		.....	(—)1,607
Total Capital ...	...	3,60,000	1,58,950	3,05,000	3,36,245
REVENUE.					
I.—EXTENSIONS AND IMPROVEMENTS. In progress	.....	50,000	6,700	86.000	1,478
Not commenced... ...	.....	.....	.....	...	.....
	.....	50,000	6,700	86,000	1,478
II.—MAINTENANCE AND REPAIRS	.....	1,92,000	2,35,750	1,89,000	1,76,405
III.—ESTABLISHMENT	.. .	1,21,800	1,08,000	1,50,500	1 16,135
IV.—TOOLS AND PLANT	... ..	16.200	39,500	24,500	27,282
V.—REFUNDS OF REVENUE	.....	.....	.....	.....	17
Total Revenue ...	.....	3,80,000	3,89,950	4,50,000	3,21,317
Total works for which Capital and Revenue accounts are kept	.....	7,40,000	5,48,900	7,55,000	6,57,562
Works for which only Revenue accounts are kept.					
I.—WORKS .. In progress ... .. / Not commenced	.....	.....	.....	... ..	
	.....	.....	.....	... ..	
II.—REPAIRS	.....	60,000	1,01,700	... ..	.....
III.—ESTABLISHMENT	... ..	39,800	34,000	.....	.....
IV.—TOOLS AND PLANT	.....	1,800	3,000	... ..	.....
V.—SUSPENSE ACCOUNTS	...	.....	.....	.....	
Total works for which only Revenue accounts are kept	... ..	1,01,600	1,38,700	.....	.....

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1889 TO 31ST MARCH 1890—*continued.*

	Reference to detailed Estimate.	Budget Estimate, 1889-90.	Revised Estimate, 1888-89.	Budget Estimate, 1888-89.	Actual Outlay, 1887-88.
		Rs.	Rs.	Rs.	Rs.
Works for which neither Capital nor Revenue accounts are kept.					
I.—Works ... In progress ... ... / Not commenced	...	.....	7,000	.....	13,357
	.....	.....	7,000	.....	13,357
II.—Repairs	.....	22,000	21,500	72,000	70,509
III.—Establishment	...	9,200	5,000	39,000	57,505
IV.—Tools and Plant	.....	700	400	2,000	3,938
V.—Suspense Accounts	.....	.....	.....	.....	(—)1,697
Total works for which neither Capital nor Revenue accounts are kept	...	31,900	33,900	1,13,000	1,43,612
Total Irrigation and Navigation Works ...	.....	8,73,500	7,21,500	8,68,000	8,01,174
Agricultural Works.					
Works for which neither Capital nor Revenue accounts are kept.					
I.—Works... In progress	.....	1,12,200*	1,72,500*	1,25,000*	48,576
Not commenced (inclusive of reserve)	.....	.....	.....	1,60,000	.....
	.....	1,12,200	1,72,500	2,85,000	48,576
II.—Maintenance and Repairs	.....	4,55,000	4,75,000	4,83,000	4,97,160
III.—Establishment	.....	1,99,300	1,60,500	1,60,500	1,73,857
IV.—Tools and Plant	.....	15,000	18,500	18,500	3,505
V.—Suspense Accounts	.....	.....	.....	.....	(—)5,739
Total Agricultural Works (inclusive of reserve) ...	.....	7,81,500	8,26,500	9,47,000	7,17,359
Grand Total Minor Works and Navigation ..	.....	16,55,000	15,48,000	18,15,000*	15,18,533

* Exclusive of expenditure on works in charge of Civil Officers estimated at Rs. 2,000.

CHARGES.

ABSTRACT BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR FROM 1ST APRIL 1889 TO 31ST MARCH 1890—*concluded.*

	Reference to detailed Estimate.	Budget Estimate, 1889-90.	Revised Estimate, 1888-89.	Budget Estimate, 1888-89.	Actual Outlay, 1887-88.
		Rs.	Rs.	Rs.	Rs.
GRAND TOTAL 43 - MINOR WORKS AND NAVIGATION.					
Works	.....	4,41,200	2,98,400	6,11,000	3,09,077
Repairs	.....	7,29,000	8,33,950	7,44,000	7,44,074
Establishment	.....	4,35,600	3,49,200	3,97,000	4,09,944
Tools and Plant	.....	49,200	66,450	63,000	71,631
Profit and Loss	.....	.....	.....	.....	.....
Suspense Accounts	.....	.....	.....	.....	(—)14,603
Refunds of Revenue	.....	.....	.....	.....	17
Receipts on Capital Account	.....	.....	.....	.....	(—)1,607
Total ...	...	16,55,000	15 48,000	18,15,000	15,18,533

CHARGES.

PART I.

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1889-90, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Amount of sanctioned Estimate.	Capital outlay to end of 1887-88.	Budget Estimate, 1888-89.	Probable outlay during 1888-89 (Revised Estimate).	Budget Estimate, 1889-90.	Remarks and References.
	Rs.	Rs.	Rs.	Rs.	Rs.	
IRRIGATION.						
43.—Minor Works and Navigation.						
PROVINCIAL.						
Irrigation and Navigation Works.						
Works for which Capital and Revenue accounts are kept.						
Capital.						
Works in progress.						
Calcutta and Eastern Canals ...	(a)	51,79,566	80,000	52,150	20,000	(a) There is no general sanctioned estimate for these canals.
Remodelling Hidgellee Tidal Canal	.....	.....	.....	.....	1,85,000	
Orissa Coast Canal	(b) 34,45,742	(c) 40,56,262	2,25,000	1,06,800	1,20,000	(b) Revised estimate amounting to Rs. 43,46,873 (direct charges) submitted to the Government of India lately.
Sarun Canal	6,63,521	6,69,230	.....	.....	35,000	(c) Includes Rs. 8,66,000 grants-in-aid from Protective Funds.
Total Capital ...	.....	99,05,058	3,05,000	1,58,950	3,60,000	

CHARGES.

PART I—*continued.*

BUDGET ESTIMATE OF EXPENDITURE ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1889-90, ARRANGED BY PROJECTS AND OBJECTS OF WORK—*continued.*

	Amount of sanctioned Estimate.	Actual outlay to end of 1887-88.	Budget Estimate, 1888-89.	Probable outlay during 1888-89 (Revised Estimate).	Budget Estimate, 1889-90.	Remarks and References
Revenue.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calcutta and Eastern canals ...	.....	.....	3,25,000	2 74,700	2,80,000	
Orissa Coast canal	.....	.....	60,000	74,500	60,000	
Sarun canal	....	.....	65,000	40,750	40 000	
Total Revenue ...	.....	.....	4,50,000	3,89,950	3 80,000	
Total Works for which Capital and Revenue Accounts are kept.	.....	.....	7,55,000	5,48,900	7,40,000	
Works for which only Revenue accounts are kept.						
Works in Progress.						
Nuddea rivers	.....	.....	.....	1,38,700	1,01,600	
Total Works for which only Revenue accounts are kept.	.....	...	.....	1,38,700	1,01,600	
Works for which neither Capital nor Revenue accounts are kept.						
Works in Progress.						
Nuddea rivers ... ... Eden canal ... ... Teur canal ... ... Tidal creeks in Orissa	.....	.....	1,13,000	33,900	31,900	
Total Works for which neither Capital nor Revenue accounts are kept.	.....	.....	1,13,000	33,900	31,900	
Total Irrigation and Navigation Works.	.....	.....	8,68,000	7,21,500	8,73,500	
Agricultural Works.						
Works for which neither Capital nor Revenue accounts are kept.						
Works in Progress.						
Government embankments and works for the improvement of Government and escheated estates.	.....	.....	9,47,000	8,26,500	7,81,500	
Midnapore Tuccavee embankments under contract.						
Gunduck Tuccavee embankments under contract.	.....	.....				
Works in charge of civil officers ...	...	.....				
Total Agricultural ...	.....	.....	9,47,000	8,26,500	7,18,500	
Total Provincial ...	.....	.....	18,15,000	15,48,000	16,55,000	
Total 43—Minor Works and Navigation	....	.....	18,15,000	15,48,000	16,55,000	

CHARGES.

PART I—*continued.*

ABSTRACT OF CHARGES TO BE INCURRED FROM IMPERIAL AND PROVINCIAL FUNDS AND CONTRIBUTIONS.

	BUDGET ESTIMATE, 1889-90.										REVISED ESTIMATE, 1888-89.	BUDGET ESTIMATE, 1888-89.	ACTUAL OUTLAY IN 1887-88.
	WORKS—			REPAIRS.	ESTABLISHMENT.	TOOLS AND PLANT.	SUSPENSE.	REFUNDS OF REVENUE.	RECEIPTS ON CAPITAL ACCOUNT.	TOTAL.			
	IN PROGRESS.	NOT COMMENCED.	TOTAL.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.													
43.—Minor Works and Navigation.													
Provincial.													
In India	4,41,200		4,43,200	7,29,000	4,35,600	49,200	...	...	...	16,55,000	15,44,000	18,15,000	15,18,533
In England	.....	.....	.....	.....	.....	...	...	...	...	.....	4,000	.....	.....
Total ...	4,41,200		4,43,200	7,29,000	4,35,600	49,200	...	...	...	16,55,000	15,48,000	18,15,000	15,18,533
TOTAL 43.—MINOR WORKS AND NAVIGATION ...	4,41,200		4,43,200	7,29,000	4,35,600	49,200	...	...	...	16,55,000	15,48,000	18,15,000	15,18,533

CHARGES.

PART I—*concluded.*

BUDGET ESTIMATE OF EXPENDITURE IN ENGLAND ON IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL FOR THE YEAR 1889-90, ARRANGED BY PROJECTS AND OBJECTS OF WORK.

	Budget Estimate, 1889-90.				Revised estimate, 1888-89.	Budget estimate, 1888-89.	Actual outlay, 1887-88.
	Works.	Tools and plant.	Suspense.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION.							
43.—MINOR WORKS AND NAVIGATION.							
Works for which Capital and Revenue accounts are kept.							
CAPITAL.							
Calcutta and Eastern Canals ...	.....	.....	.....	.....	4,000	.....	.....
Total ...	.....	.....	.....	.....	4,000	.....	.....

CHARGES.

PART IV.

DETAIL OF THE BUDGET ESTIMATE OF ESTABLISHMENT OF THE IRRIGATION BRANCH IN BENGAL FOR THE YEAR 1889-90.

Number.	Particulars.	Rate of salary.	Budget Estimate, 1889-90.			Revised estimate, 1888-89.
			Per mensem.	Per annum.	Total.	
		Rs.	Rs.	Rs.	Rs.	Rs.
	IRRIGATION.					
	43.—Minor Works and Navigation.					
	Engineering Establishment	...	... ..	.....	3,60,831	2,82,556
	Revenue Establishment	...	.....	.....	74,769	66,644
	Total ...	...	.....	.....	4,35,600	3,49,200

367

CHARGES.

PART VII.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE ACCOUNTS OF IRRIGATION AND NAVIGATION WORKS IN BENGAL FOR THE YEAR 1889-90.

	Estimate, 1888-89.	Estimate, 1887-88.
	Rs.	Rs.
Nil.		

APPENDIX A.

ACTUAL AND ESTIMATED CAPITAL ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF THE YEAR 1889-90.

	Direct charges.	Indirect Charges.			Grand Total.
		Capitalization of abatement of land revenue.	Leave and pension allowances.	Total.	
43.—MINOR WORKS AND NAVIGATION.					
Irrigation and Navigation Works.					
Canals in abeyance or abandoned.	Rs.	Rs.	Rs.	Rs.	Rs.
Tirhoot Project.					
Actual outlay to end of 1887-88—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	5,31,425	.....	74,650	74,650	6,06,075
	5,31,425	.....	74,650	74,650	6,06,075
Probable outlay during 1888-89	.....	.....	.....	.....	.....
Proposed outlay during 1889-90	.....	.....	.....	.....	.....
Total ...	5,31,425	.....	74,650	74,650	6,06,075
Damoodur Project.					
Actual outlay to end of 1887-88—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	1,52,341	.....	16,239	16,239	1,68,580
	1,52,341	.....	16,239	16,239	1,68,580
Probable outlay during 1888-89	.....	.....	.....	.....	.....
Proposed outlay during 1889-90	.....	.....	.....	.....	.....
Total ...	1,52,341	.....	16,239	16,239	1,68,580
Canals under construction.					
Sarun Canal.					
Actual outlay to end of 1887-88—					
Old outlay	.....	.....	.....	.....	
Outlay against current sanctions	6,69,230	97	27,086	27,183	6,96,413
	6,69,230	97	27,086	27,183	6,96,413
Probable outlay during 1888-89	.....	.....	.....	.....	.....
Proposed outlay during 1889-90	35,000	.....	840	840	35,840
Total ...	7,04,230	97	27,926	28,023	7,32,253
Hidgellee Tidal Canal.					
Actual outley to end of 1887-88—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	.....	.....	.....	.....	.....
Probable outlay during 1888-89	.....	.....	.....	.....	.....
Proposed outlay during 1889-90	1,85,000	.....	4,620	4,620	1,89,620
Total ...	1,85,000	.....	4,620	4,620	1,89,620
Orissa Coast Canal.					
Actual outlay to end of 1887-88—					
Old outlay	.....	.....	.....	.....	.....
Outlay against current sanctions	40,56,262	784	98,077	98,861	41,55,123
	40,56,262	784	98,077	98,861	41,55,123
Probable outlay during 1888-89	1,06,800	.....	4,480	4,480	1,11,280
Proposed outlay during 1889-90	1,20,000	.....	3,150	3,150	1,23,150
Total ...	42,83,062	784	1,05,707	1,06,491	43,89,553
Calcutta and Eastern Canals.					
Actual outlay to end of 1887-88—					
Old outlay	24,91,012	.....	.....	.....	24,91,012
Outlay against current sanctions	26,88,554	.....	59,550	59,550	27,48,104
	51,79,566	.....	59,550	59,550	52,39,116
Probable outlay during 1888-89	52,150	.....	1,358	1,358	53,508
Proposed outlay during 1889-90	20,000	.....	560	560	20,560
Total ...	52,51,716	.....	61,468	61,468	53,13,184

APPENDIX B.

ACTUAL AND ESTIMATED REVENUE ACCOUNT OF IRRIGATION AND NAVIGATION WORKS NOT CLASSED AS PRODUCTIVE IN BENGAL TO END OF 1889-90.

	Probable Receipts, 1889-90.			Probable expenses during 1889-90 (direct and indirect).	Balance surplus or deficit, 1889-90.	Probable net surplus or deficit for 1888-89.	Actual net surplus or deficit to end of 1887-88.	Probable net surplus or deficit to end of 1889-90.
	Direct receipts.	Share of enhanced land revenue.	Total.					
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IRRIGATION AND NAVIGATION WORKS.								
Works for which Capital and Revenue Accounts are kept.								
Sarun Canal ...	25,000	.....	25,000	40,000	(—)15,000	(—)15,750	(—)72,752	(—)1,03,502
Calcutta and Eastern Canals ...	6,00,000	.....	6,00,000	2,80,000	3,20,000	3,25,300	1,22,65,982	1,29,11,282
Orissa Coast Canal ...	56,000	.....	56,000	60,000	(—)4,000	(—)18,500	(—)78,602	(—)1,01,102
Total ...	6,81,000	.....	6,81,000	3,80,000	3,01,000	2,91,050	1,21,14,628	1,27,06,678

No. $\frac{3}{B.\ O.}$ A.—I.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Irrigation.

Calcutta, the 30th March 1889.

Orders on the Budget Estimate of the Irrigation Branch, Bengal, for 1889-90.

Read the following papers:—

Letter from the Secretary to the Government of Bengal, No. 145 I. A., dated 28th January 1889.

Letter to ditto ditto, „ 18 A. I., „ 9th February 1889.

Letter from ditto ditto, „ 239 I. A., „ 18th February 1889.

Letter from ditto ditto, „ 413 I. A., „ 9th March 1889.

RESOLUTION.—The estimated transactions of the year 1889-90 are shown below in comparison with the Budget and Revised Estimates of 1888-89 and the actuals of 1887-88:—

	Actuals, 1887-88.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.
IRRIGATION.	Rs.	Rs.	Rs.	Rs.
RECEIPTS.				
XXIX—Major Works—Direct Receipts—Provincial . .	11,03,229	13,58,000	13,58,000	13,58,000
XXX—Minor Works and Navigation—Provincial . .	9,64,669	9,21,500	10,03,000	10,03,000
	1,02,008	1,03,000	1,03,000	1,03,000
Total Receipts .	20,67,898	22,79,500	23,61,000	23,61,000
	1,02,008	1,03,000	1,03,000	1,03,000
CHARGES.				
42—Major Works—Working Expenses—Provincial . .	15,03,585	14,00,000	14,26,000	14,20,000
43—Minor Works and Navigation—Provincial . .	15,20,449	18,17,000	15,50,000	16,57,000
	1,916	2,000	2,000	2,000
49—Irrigation—Capital Expenditure not charged against Revenue . .	5,45,628	7,70,000	8,20,000	6,60,000
Total Charges .	35,69,662	39,87,000	37,96,000	37,37,000
	1,916	2,000	2,000	2,000

371

RECEIPTS.

XXIX.—Major Works, Direct Receipts—Provincial.—The Revised Estimate for 1888-89 and the Budget Estimate for 1889-90 have been prepared for the amount of the Budget Estimate of 1888-89, and an examination of the latest returns of the collections shows that the Revised Estimate will probably be realised. During the current year the benefits of irrigation have been appreciated by cultivators more fully than usual, but a great part of the assessment will not be collected, while some will not even become legally recoverable till 1889-90.

XXX.—Minor Works and Navigation—Provincial.—The Revised Estimate for 1888-89 and Budget Estimate for 1889-90 of receipts from Minor Provincial works have been prepared for an increase over the Budget Estimate for 1888-89. The estimate was based on the average of previous years, but the realizations have exceeded the anticipated revenue.

CHARGES.

42.—Major Works, Working Expenses—Provincial.—The Revised Estimate compared with the Budget Estimate for 1888-89 shows an increase of Rs. 26,000, which it has been found necessary to spend on maintenance of works and on silt clearances on the Hidgelee Tidal Canal.

For 1889-90 the Budget Estimate has been prepared for a decreased expenditure of Rs. 6,000. The decrease is general, except in the case of the Sone Canal, on which an abnormally large amount will have to be spent for the reconstruction of the Dehree weir sluices, which were carried away during the rains of this year.

43.—Minor Works and Navigation—Provincial.—The Revised Estimate accepted by the Government of India, compared with the Budget Estimate of 1888-89, shows a decrease of Rs. 2,67,000, attributable to slower progress of outlay on the Orissa Coast Canal which is now open to traffic, and to inability to utilize fully the allotment for agricultural and other works. To the estimated expenditure in 1889-90, a sum of Rs. 1,85,000 has been added for outlay on remodelling of the Hidgelee Tidal Canal. This allotment is granted on the conditions stated in Public Works Department letter No. 52 I., dated 7th March 1889.

49.—Irrigation—Capital expenditure not charged against Revenue.—The Revised Estimate has been framed for an expenditure of Rs. 50,000, in excess of the Budget allotment, the additional outlay having been found to be necessary for the Orissa canal.

The Budget Estimate of outlay in 1889-90 has been prepared for the grant provisionally sanctioned in Public Works Department Resolution No. 95 A.—I., dated 7th November 1888.

The following statement shows the progress of outlay against estimates on Major Works in Bengal up to the end of 1889-90 :—

	Sanctioned Estimate.	Probable outlay to end of 1889-90.				Balance of estimate unspent.
		Actual outlay to end of 1887-88.	Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Major Works, Irrigation—						
Orissa Canals . .	3,11,02,131	2,29,13,883	6,04,300	5,00,000	2,40,18,183	70,83,948
Midnapore Canal . .	82,49,000	82,63,345	5,700	30,000	82,99,045	—50,045
Sone " . .	2,78,88,697	2,51,36,239	2,10,000	1,30,000	2,54,76,239	24,12,458

372

For the current year no grant was given for the Midnapore canal, but during the year it became necessary to re-appropriate from other sources Rs. 5,700 for necessary works. For 1889-90 a grant of Rs. 30,000 has been allotted, but this is on the condition that the revised estimate of the project is submitted and sanctioned before further expenditure is incurred. The sanctions of the other two works require renewal under the rule in Public Works Department Code, Chap. XV., para. 162.

The Government of India hereby authorizes expenditure to be incurred to the extent noted in para. 1, subject to the condition of a strict adherence to the rules in force in regard to financial regularity.

ORDER.—Ordered, that this Resolution be communicated to the Government of Bengal for information and guidance, with the request that 35* printed copies of the final issue of the Budget Estimate, as now passed, may be submitted so as to reach this Office not later than 1st May 1889.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office No. 1371 P. W. D.—29-3-89—140.

FINAL ISSUE.

40—SUBSIDIZED RAILWAYS LAND.

BUDGET ESTIMATE

OF LAND CHARGES.

FOR THE

TARKESSUR RAILWAY,

1889-90.

(PROVINCIAL.)

W. M. D'C.—Reg. No. 579J—80—6-5-89.

TARKESSUR RAILWAY LAND.

Abstract of Budget Estimate (Capital) for the year 1889-90.

Main and Sub-heads of Accounts.	Budget grant, 1888-89.	Expenditure. Revised estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total probable outlay to end of 1889-90.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. (Survey expenses ... Plant ... ... Establishment, including salaries ... Allowances and contingencies ...)	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
II.—Land	650	.....	1,400	1,52,626	1,54,026	
III.—Construction of line. (Earthwork ... ... Bridgework ... ... Tunnels ... ... Level-crossing, huts, lodges, &c. ... Gradients and mile-posts, &c. ... Fencing ... ... Electric telegraph ...)	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IV.—Ballast and permanent-way. (Ballast ... ... Permanent-way ...)	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
V.—Stations and buildings. (Stations and offices... Workshops and store buildings ... ... Staff quarters ... Station machinery ...)	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
Total Construction Account ...	650	.....	1,400	1,52,626	1,54,026	
VI.—Plant ... (Engineering ... Locomotive ... Carriage and wagon Station and office furniture ...)	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
VII.—Steam Ferries	.....	.....	.....	.....	.....	
VIII.—Rolling-stock. (Locomotive ... ... Carriage and wagon)	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IX.—Establishment	.....	.....	.....	.....	.....	
Total Final Heads ...	650	.....	1,400	1,52,626	1,54,026	
Suspense Account	.....	.....	.....	.....	.....	
	650	.....	1,400	1,52,626	1,54,026	
Deduct— Receipts on capital account	.....	.....	.....	.....	.....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...	.....	.....	.....	.....	.....	
Net Indian Outlay ...	650	.....	1,400	1,52,626	1,54,026	

No. $\frac{68}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

TARKESSUR RAILWAY.

Land.

Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 168 A.—R., dated 3rd March 1888.

Read also—

Letter No. 358 R.—A., dated 30th January 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In the Budget Estimates of this Department for 1888-89 a provision of Rs. 650 was made to meet certain small outstandings in connection with land taken up for the Tarkessur Railway.

2. It is now reported that the payments provided for are not likely to be made during the current official year; no provision has, consequently, been made in the Revised Estimate.

BUDGET ESTIMATE, 1889-90.

3. The Budget Estimate is submitted for Rs. 1,400, and is accepted by the Government of India for this amount as a charge against Provincial funds.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secy. to the Govt. of India.

Government of India Central Printing Office.—No. 1083 P. W. D.—29-3-89—140.

FINAL ISSUE.

40—SUBSIDIZED RAILWAYS LAND.

BUDGET ESTIMATE

OF LAND CHARGES

FOR THE

DEOGHUR RAILWAY,

1889-90.

(PROVINCIAL.)

W. M. D'C.—Reg. No. 580J—80—6-5-89.

DEOGHUR RAILWAY LAND.

Abstract of Budget Estimate (Capital) for the year 1889-90.

Main and Sub-heads of Accounts.	Budget grant, 1888-89.	Expenditure. Revised, estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total probable outlay to end of 1889-90.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses ... Plant ... ... Establishment, including salaries ... Allowances and contingencies ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
II.—Land	1,500	—371	1,600	9,562	10,791	
III.—Construction of line. { Earthwork ... ... Bridgework ... ... Tunnels ... ... Level-crossing, huts, lodges, &c. ... Gradients and mile-posts, &c. ... Fencing ... ... Electric telegraph ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IV.—Ballast and permanent-way. { Ballast ... ... Permanent-way ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
V.—Stations and buildings. { Stations and offices... Workshops and store buildings ... ... Staff quarters ... Station machinery ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
Total Construction Accounts.	1,500	—371	1,600	9,562	10,791	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon Station and office furniture ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
VII.—Steam Ferries	.....	.....	.....	.....	.....	
VIII.—Rolling-stock. { Locomotive ... ... Carriage and wagon }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IX.—Establishment	.....	.....	.....	.....	.....	
Total Final Heads ...	1,500	—371	1,600	9,562	10,791	
Suspense Account	.....	.....	.....	.....	.....	
	1,500	—371	1,600	9,562	10,791	
Deduct— Receipts on capital account	.....	.....	.....	.....	.....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...	.....	.....	.....	.....	.....	
Net Indian Outlay ..	1,500	—371	1,600	9,562	10,791	

376.

No. $\frac{4}{B.\ O}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889,

DEOGHUR RAILWAY.

Land.

Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 236 A.—R., dated 17th March 1889.

Read also—

Letter No. 360 R.—A., dated 30th January 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION—In the Budget Estimate a sum of Rs. 1,500 was provided from Provincial funds to meet payments during the year in connection with land for the Deoghur Railway.

2. It is now reported that owing to certain difficulties in acquiring the particular spot of land required, it is not expected that the payments provided for will be made during the year. The Revised Estimate is submitted for a *credit* of Rs. 371 on account of the sale proceeds of the land on the Rohini branch which has been relinquished by the Company, and is accepted by the Government of India, for this amount.

BUDGET ESTIMATE, 1889-90.

3. The Budget Estimate is submitted for Rs. 1,600, and is passed by the Government of India for this amount, as a charge against Provincial funds.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1082 P. W. D.—26-3-89.—140.

FINAL ISSUE.

40—SUBSIDIZED RAILWAYS LAND.

BUDGET ESTIMATE

OF LAND CHARGES

FOR THE

BENGAL AND NORTH-WESTERN RAILWAY.

(BENGAL PORTION ONLY.)

1889-90.

(IMPERIAL.)

W. M. D'C.—Reg. No. 647J—80—11-5-89.

BENGAL AND NORTH-WESTERN RAILWAY LAND.

Abstract of Budget Estimate (Capital) for the year 1889-90.

Main and Sub-heads of Accounts.	Budget grant, 1888-89.	Expenditure. Revised estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total probable outlay to end of 1889-90.	Remarks.
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses ... { Survey expenses ... Plant ... ... Establishment, including salaries ... ... Allowances and contingencies ... ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
II.—Land	1,32,000	1,08,500	1,76,000	7,67,797	10,52,297	
III.—Construction of line ... { Earthwork ... ... Bridgework ... ... Tunnels ... ... Level crossings, huts, lodges, &c. ... Gradients and mile-posts, &c. ... ... Fencing ... ... Electric telegraph ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IV.—Ballast and permanent-way ... { Ballast ... ... Permanent-way ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	...	
V.—Stations and buildings... { Stations and offices ... Workshops and store buildings ... ... Staff quarters, station machinery ... ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
Total Construction Accounts ...	1,32,000	1,08,500	1,76,000	7,67,797	10,52,297	
VI.—Plant ... { Engineering ... ... Locomotive ... ... Carriage and wagon ... Station and office furniture }	.....	.....	.....	.....	.....	
VII.—Steam Ferries	.....	.....	.....	.....	.....	
VIII.—Rolling-stock { Locomotive ... Carriage and wagon ... }	.....	.....	.....	.....	.....	
	.....	.....	.....	.....	.....	
IX.—Establishment	.....	.....	.....	.....	.....	
Total Final Heads ...	1,32,000	1,08,500	1,76,000	7,67,797	10,52,297	
Suspense Account	.....	.....	.....	.....	.....	
Total ...	1,32,000	1,08,500	1,76,000	7,67,797	10,52,297	
Deduct— Receipts on Capital Account	.....	.....	.....	.....	.....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England	.....	.....	.....	.....	.....	
Net Indian Outlay ...	1,32,000	1,08,500	1,76,000	7,67,797	10,52,297	

No. $\frac{19}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

BENGAL AND NORTH-WESTERN RAILWAY.

LAND CHARGES.

Capital Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 271 A.—R, dated 21st March 1888.

Read also—

Letter No. 60 A.—R., dated 16th January 1889, from the Government of the North-Western Provinces and Oudh.

Letter No. 279 R.—A., dated 24th January 1889, from the Government of Bengal.

Letter No. 206 R., dated 2nd March 1889, from the Accountant General, Public Works Department.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Budget orders a grant of Rs. 1,48,000 was assigned for expenditure in 1888-89, in connection with land required for the Bengal and North-Western Railway, distributed as follows :—

	Rs.
Bengal	1,32,000
North-Western Provinces and Oudh	16,000
Total	1,48,000

2. The Revised Estimates are submitted for—

	Rs.
Bengal	1,38,700
North-Western Provinces and Oudh	31,900
Total	1,70,600

but upon later information received through the Accountant General, Public Works Department, the Government of India has decided upon accepting the Revised Estimate for the following amounts :—

	Rs.
Bengal	1,08,500
North-Western Provinces and Oudh	36,500
Total	1,45,000

BUDGET ESTIMATE, 1889-90.

3. The Budget Estimates are submitted for the following amounts :—

	Rs.
Bengal	1,14,500
North-Western Provinces and Oudh	5,600
Total	1,50,100

but on information received through the Accountant General, Public Works

379.

Department, the Government of India accepts the Budget Estimate for the following amounts :—

	Rs.
Bengal	1,76,000
North-Western Provinces and Oudh	3,000
Total . .	1,79,000

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Governments of Bengal and the North-Western Provinces and Oudh, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted inthe usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.*,

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1098 P. W. D.—25-3-89—160.

FINAL ISSUE.

41.—MISCELLANEOUS RAILWAY EXPENDITURE.

BUDGET ESTIMATE

OF THE

SHARE OF BENGAL PUBLIC WORKS SECRETARIAT ESTABLISHMENT CHARGES DEBITABLE TO PROVINCIAL RAILWAYS,

1889-90.

(PROVINCIAL).

W. M. D'C.—Reg. No. 255J—100—18-4-89.

RAILWAY ADMINISTRATIVE CHARGES.

Abstract Budget Estimate for 1889-90.

	Actuals, 1887-88.	Sanctioned estimate, 1888-89.	Revised estimate, 1888-89.	Estimated during 1889-90.	REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Share of Secretariat establishment.	68,290	72,000	70,000	69,000	

No. $\frac{67}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

SHARE OF BENGAL PUBLIC WORKS SECRETARIAT ESTABLISHMENT CHARGES DEBITABLE TO PROVINCIAL STATE RAILWAYS.

Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 206 A.—R., dated 15th March 1888.

Read also—

Letter No. 373 R.—A., dated 31st January 1889, from the Government of Bengal.

Public Works Department letter No. 81 A.—R., dated 6th February 1889, to the Government of Bengal.

Letter No. 578 R.—A., dated 19th February 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Budget orders a sum of Rs. 72,000 was assigned to meet the share of the Bengal Public Works Secretariat establishment charges debitable to the Provincial State Railways in Bengal.

2. The Revised Estimate was at first submitted for this amount; but on a reference to the Government of Bengal it was subsequently reduced to Rs. 70,000, and is accepted for this amount by the Government of India.

BUDGET ESTIMATE, 1889-90.

3. The Budget Estimate was at first submitted for Rs. 71,000 but was subsequently reduced to Rs. 69,000, and is accepted by the Government of India for this amount.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1098 P. W. D.—29-3-89-140.

FINAL ISSUE.

PUBLIC WORKS DEPARTMENT.

BUDGET ESTIMATE

OF

PROVINCIAL CIVIL WORKS

IN

BENGAL

FOR THE YEAR

1889-90.

CALCUTTA,
The 26th April 1889.

E. J. MARTIN,
Offg. Secy. to the Govt. of Bengal,
Public Works Dept.

Reg. No. 11786J—298—3-5-89.

CONTENTS.

	Page.
Budget Estimate of Revenue from Public Works under Provincial Civil Works ...	2
Ditto ditto Expenditure ditto	3
Detail of Budget Estimate of Expenditure—	
Part I.—Detail of Estimate for Original Works...	4—11
„ II.— Ditto for Repairs	12—63
„ III.— Ditto for Establishment	64—72
„ IV.— Ditto for Tools and Plant	73
„ VI.— Ditto for Stock and Suspense	74
Appendices to above—	
Appendix A.—Distribution of the grant by Departments	77
„ B.—List of (class C) works omitted from the Budget Estimate for 1889-90, but on which expenditure may be incurred if funds can be made available during the current year	78—85
„ C.—Distribution of the provision for Establishment	86—88
„ D.—Estimated Account of Total Receipts and Total Expenditure of the Province for the years 1888-89 and 1889-90	89—91
„ E.—Statements showing the percentage which the charges for establishment bear to the expenditure on works and repairs in connection with Military and Civil Works	92—95
„ F.—Statement showing distribution of grants proposed for outlay on original works and repairs (Provincial) during 1889-90, compared with expenditure of the four previous years	96—97

383

REVENUE.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF REVENUE UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90.

BUDGET ESTIMATE OF THE REVENUE THAT WILL BE REALIZED BY, AND ON ACCOUNT OF, PROVINCIAL CIVIL WORKS OF THE PUBLIC WORKS DEPARTMENT IN BENGAL FOR THE YEAR FROM 1ST APRIL 1889 TO 31ST MARCH 1890.

	BUDGET ESTIMATE, 1889-90.	BUDGET ESTIMATE, 1888-89.	REVISED ESTIMATE, 1888-89.
	Rs.	Rs.	Rs.
Rent of quarters for officers, the returns from which are expected to yield interest on the cost of construction	.....	.....	.....
Rent of buildings, the returns from which are not expected to yield interest on the cost of construction	38,000	38,000	38,000
Casual rent of buildings	5,000	5,000	5,000
Sales of buildings	5,000	10,500	20,000
„ of tools and plant	2,000	4,500	2,000
„ of produce	3,400	3,400	3,400
„ of old materials	5,000	13,200	5,000
Value of materials received from old buildings	3,000	6,000	3,000
Unclaimed deposits	200	200	200
Fines, refunds, and miscellaneous	2,65,400†	47,800	35,400*
Rents from Strand bank	48,000	46,400	48,000
Total Revenue to be realized in Public Works Department under Provincial Civil Works	3,75,000†	1,75,000	1,60,000*

* The decrease is due to the decrease in the profits of the Barákar Iron Works.

† The increase is due to anticipated profits of the Barákar Iron Works.

CHARGES.

GOVERNMENT OF BENGAL.

BUDGET ESTIMATE OF EXPENDITURE ON PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90.

ABSTRACT OF THE ESTIMATED CHARGES FOR PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR FROM 1ST APRIL 1889 TO 31ST MARCH 1890.

	Reference to Detailed Estimate.	Budget Estimate, 1889-90.	Budget Estimate, 1888-89.	Revised Estimate, 1888-89.
ORIGINAL WORKS.	Pages.	Rs.	Rs.	Rs.
Civil Buildings	4—7	7,93,929	10,96,533	13,62,000
Communications	6—11	3,31,100	5,82,807	6,51,000
Miscellaneous Public Improvements	10—11	1,20,900	45,400	94,500
		12,45,929	17,24,740	21,07,500
REPAIRS.				
Civil Buildings	12—38	4,27,200	5,50,000	5,24,400
Communications	39—55	7,45,500	9,00,000	7,77,300
Miscellaneous Public Improvements	56	54,500	50,000	68,600
		12,27,200	15,00,000	13,70,300
TOTAL WORKS AND REPAIRS.				
Civil Buildings		12,21,129	16,46,533	18,86,400
Communications		10,76,600	14,82,807	14 28,300
Miscellaneous Public Improvements		1,75,400	95,400	1,63,100
		24,73,129	32,24,740	34,77,800
Establishment	64—72	6,90,308	7,43,260	7,08,700
Tools and Plant	73	1,21,563	32,000	53,000
Stock and Suspense	74	—2,00,000	.....*	—3,53,500
GRAND TOTAL ...		30,85,000	40,00,000	38,86,000

ABSTRACT OF THE CHARGES TO BE INCURRED BY THE PUBLIC WORKS DEPARTMENT FROM PROVINCIAL FUNDS AND CONTRIBUTIONS AS DETAILED WITHIN.

	1889-90.						Budget Estimate, 1888-89.	Revised Estimate, 1888-89.
	Original Works.	Repairs.	Establishment.	Tools and Plant.	Stock and Suspense.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PROVISION FROM PROVINCIAL FUNDS—								
In India ...	11,33,929	11,27,200	6,90,308	1,21,563	-2,00,000	28,73,000	39,00,000	37,36,000
In England ...	1,12,000	1,00,000	.....	.....	.....	2,12,000	1,00,000	1,50,000
Total as above ...	12,45,929	12,27,200	6,90,308	1,21,563	-2,00,000	30,85,000	40,00,000	38,86,000
PROVISION FROM CONTRIBUTIONS—								
In India ...	14,595	.....	.....	.....	.....	14,595	73,410	2,11,000
GRAND TOTAL ...	12,60,524	12,27,200	6,90,308	1,21,563	-2,00,000	30,99,595	40,73,410	40,97,000

385

PROVINCIAL CIVIL WORKS.

GOVERNMENT

PART

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
Court-houses, Treasuries, and Record-rooms.	Patna ...	Arrah ...	1	Additions to the Collectorate ... ...
	Chittagong ...	Chittagong ...	2	Revenue and Judicial Courts and offices ...
	Orissa ...	Balasore ...	3	Additional accommodation for the Collector's cutcherry.
	Chittagong ...	Hathazari ...	4	A single Munsif's Court-house ... ...
		Kasba ...	5	Ditto ditto ... ...
		Nobinagar (Gouripore).	6	A double Munsif's ditto ... ...
	Rajshahye ...	Dinagepore ...	7	Ditto ditto ... ...
		Balurghat ...	8	A single Munsif's ditto ... ...
		Raigunge ...	9	Ditto ditto ... ...
	Presidency ...	Baraset ...	10	A double Munsif's ditto ... ...
		Bongong ...	11	Ditto ditto ... ...
	Patna ...	Hajeepore ...	12	A single Munsif's ditto ... ...
		Gya ...	13	Converting the old Registration Office building into a Court-house for two Munsifs.
		Chupra ...	14	Enlarging the Judge's Court-house to provide additional accommodation for the records.
	Bhagalpur ...	Arrareah ...	15	A single Munsif's Court-house ... ...
		Doomka ...	16	New Court-house for the Deputy Commissioner...
	Calcutta ...	Calcutta ...	17	New Police Court ... ...
Circuit-house ...	Dacca ...	Mymensingh...	18	Converting the old Civil Courts into a circuit-house and dâk bungalow.
Excise ...	Presidency ...	Russa ...	19	Additions and alterations to the distillery buildings
Museum ...	Calcutta ...	Calcutta ...	20	Extension of the Indian Museum ... ...
District (Sub-divisional) Court Buildings.	Patna ...	Somastipore ...	21	Sub-divisional buildings ... ...
	Dacca ...	Náráyanganj	22	Sub-divisional Court-house ... ...
	Bhágalpur ...	Pakour ...	23	Ditto ditto ... ...
	.....	.....	24	Minor Works (Other Buildings) ... ...
District Jail ...	Presidency ...	Alipore ...	25	Erecting an upper story over a portion of the present workshop of the Reformatory School.
			26	Ditto ditto over the existing Dormitory in ditto.
Lock-ups ...	Presidency ...	Kandi ...	27	A 1st class lock-up ... ...
	Bhágalpur ...	Pakour ...	28	A lock-up ... ...
				Carried over ...

I.

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90.

Amount of Estimate.	Outlay.		Grant, 1889-90.		Item No.	Remarks and References.
	Actual to end of 1887-88.	Probable during 1888-89.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
16,253	.....	14,000	2,200		1	Estimate sanctioned in letter No. 1891B of 1st August 1888.
4,25,342	25,092	1,78,500	1,30,000		2	Estimate sanctioned in letter No. 366B of 2nd February 1889.
53,974	9,077	26,000	18,000		3	Estimate sanctioned in letter No. 2903B of 15th December 1888.
9,496	.....	.....	9,400		4	Estimate sanctioned by Superintending Engineer, late Central Circle, on the 31st March 1885.
6,162	.....	.....	6,000		5	Estimate sanctioned in letter No. 189B of 16th January 1883.
.....	.....	.....	12,000		6	Estimate under preparation.
12,909	.....	5,800	7,000		7	Estimate sanctioned in letter No. 233B of 22nd January 1889.
.....	.....	.....	7,000		8	Estimate returned for revision.
8,202	.....	3,000	5,000		9	Estimate sanctioned by Superintending Engineer, Eastern Circle, on the 9th January 1889.
11,292	.....	.....	11,000		10	Estimate sanctioned in letter No. 1039B of 4th April 1889.
11,667	.....	.....	11,000		11	Estimate sanctioned in letter No. 2762B of 25th October 1883.
5,477	.....	.....	5,400		12	Estimate sanctioned by Superintending Engineer, Western Circle, on 17th January 1884.
.....	.....	.....	8,700		13	Estimate not yet received.
14,027	.....	10,000	4,000		14	Estimate sanctioned in letter No. 1772B of 23rd July 1888.
5,793	.....	.....	5,000		15	Estimate sanctioned in letter No. 1720B of 26th June 1883.
22,925	.....	10,000	13,000		16	Estimate sanctioned in letter No. 134B of 14th January 1889.
1,40,000	.....	.....	1,40,000	3,94,700	17	Estimate not yet sanctioned.
12,602	.....	6,000	6,000	6,000	18	Estimate sanctioned in letter No. 93B of 10th January 1889.
.....	.....	.....	12,000	12,000	19	Estimate not yet received.
2,22,309	.....	57,700	1,50,000	1,50,000	20	
51,685	6,987	40,000	3,600		21	Estimate sanctioned in letter No. 712B of 6th March 1888.
.....	.....	.....	20,000		22	An estimate amounting to Rs. 40,248 sanctioned in letter No. 158TB of 20th June 1885. It is now being revised and reduced.
29,787	.....	5,000	10,000	33,600	23	Estimate sanctioned in letter No. 239B of 22nd January 1889.
.....	.....	.....	61,929	61,929	24	
.....	.....	.....	5,800		25	Estimate not yet received.
.....	.....	.....	11,000	16,800	26	Estimate not yet received.
10,614	.....	.....	10,600		27	Estimate sanctioned in letter No. 1968B of 20th July 1883.
8,812	.....	5,000	3,800		28	Estimate returned to the Superintending Engineer.
.....	.....	.....	14,400	6,75,029		

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality	Item No.	Project and Work.
				Civil Buildings—*concluded.*
				Brought forward. ...
Lock-ups—*concluded.*	Bhágalpur ...	Doomka ...	29	A lock-up ... ...
	.. ...	.....	30	Minor Works (Jails) ... ...
Police ..	.....	.....	31	Minor Works (Police) ... .
Government Colleges and Schools.	.....	.....	32	Minor Works (Education) .. ...
Medical Colleges and Schools.	Dacca ..	Dacca ...	33	New medical school ... ...
Lunatic Asylums	Orissa ...	Cuttack ..	34	Additions and alterations to the Lunatic Asylum
	... ..	.....	35	Minor Works (Medical) ... ...
Registration ...	.....	... ..	36	Minor Works (Registration) ... ...
Miscellaneous	Chittagong ...	Noakhally ...	37	Value of a house to be converted into an official residence.
			38	Special repairs to the house ... ...
	Burdwan ...	Barákar ...	39	Engine-house for new blowing engine ...
			40	Pipe-casting arrangement ... ...
			41	Boiler sheds and seating ... ...
			42	Other works ... ...
	.....	.....	43	Reserve for land ... ...
				Total Civil Buildings ...
				Deduct amount of Contributions ...
				Balance chargeable to Provincial Services ...
				Communications.
Metalled and Bridged Roads	Calcutta ...	Strand road ...	44	Improvement of the Strand road and the Maidan
	Chota Nagpore	Ranchi to Purulia.		First section, including diversion—
			45	Bridge over Sepoi river ... ...
				Bridge over Suburnrekha river ... ...
				Earthwork ... ...
				Culverts ... ...
				Collection of metal and soling ... ...
				Consolidation ... ...
				Land ... ...
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90.

Amount of Estimate.	Outlay.		Grant, 1889-90.		Item No.	Remarks and References.
	Actual to end of 1887-88.	Probable during 1888-89.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	14,400	6,75,029		
.....	.....	5,000	20,000	34,400	29	Estimate under preparation.
.....	.....	.....	10,000	10,000	30	
.....	.....	.....	4,000	4,000	31	
.....	.....	.....	1,000	1,000	32	
64,095	26,503	23,410	(c) 14,595	14,595	33	Revised estimate sanctioned in letter No. 825B of 17th March 1888. A contribution work.
4,540	.....	.....	4,500	4,500	34	Estimate sanctioned by the Superintending Engineer, Orissa Circle, on the 13th March 1888.
.....	.....	.....	1,000	1,000	35	
.....	.....	.....	3,000	3,000	36	
.....	.....	.....	10,000		37	
.....	.....	.....	5,000		38	
.....	.....	.....	15,000		39	Estimate not yet received.
11,689	3,831	4,700	2,500		40	Estimate sanctioned in letter No. 875A of 27th February 1889.
.....	.....	.....	6,000		41	Estimate not yet received.
.....	.....	.....	2,500	41,000	42	Estimate not yet received.
.....	.....	.....	20,000	20,000	43	
.....	.....	.....	.....	8,08,524		
.....	.....	.....	.....	14,595		
.....	.....	.....	.....	7,93,929		
.....	.....	.....	8,000		44	
14,025	.....					
40,263	.....					
9,309	.....					
10,943	.....	64,000	32,000		45	Revised estimates sanctioned in letter No. 2207C of 10th September 1888.
12,511	.....					
7,117	.....					
2,080	.....					
.....	.....	.....	40,000			

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications—*continued.*
				Brought forward ...
Metalled and Bridged Roads—*contd.*	Chota Nagpore—*contd.*	Ranchi to Purulia—*concld.*		Second section—
			46	Bridge over the Barwadi river ... ...
				Earthwork ... ...
				Culverts ... ...
				Collection of metal ... ...
				Consolidation of ditto ... ...
				Causeway over Kulsoot river ... ...
				Ditto over Nawadi river ... ...
				Third section—
			47	Earthwork ... ...
				Culverts and bridges ... ...
				Metalling ... ...
				Land, boundary pillars, &c. ... ...
				Petty establishment ... ...
				Fourth section—
			48	Completing the metalling ... ...
			49	Bridge over the Suburnrekha river near Toolin
		Hazaribagh to Ranchi.		First section—
			50	Realigning and completing the road from 7th to 16th mile.
				Second section—
			51	Realigning and completing the road from 16th to 28th mile.
				Third section—
			52	Realigning and completing the road from Ramgurh to Chota Palu.
				Fourth section—
			53	Realigning and completing the road from Chota Palu to Ormanji.
		Ranchi to Chybassa.		First section from Ranchi to Khunti—
			54	Realigning and completing the road ...
				Second section from Khunti to Bandgaon—
			55	Realigning and completing the road ...
				Third section from Bandgaon to Chakradharpur—
			56	Realigning and completing the road ...
				Fourth section from Chakradharpur to Chybassa—
			57	Realigning and completing the road ...
				Carried over ...

I—*continued.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90.

Amount of Estimate.	Outlay.		Grant, 1889-90.		Item No.	Remarks and References.
	Actual to end of 1887-88.	Probable during 1888-89.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	40,000			
9,263	.....					
24,523	16,100					
33,606	14,638					
12,431	.....	53,500	8,000		46	Estimates sanctioned in letters Nos. 455, 450C, 2886C, and 556C, dated 26th January 1875, 18th February 1884, 14th December 1888, and 20th February 1889, respectively.
5,800	.....					
3,784	.....					
4,381	.....					
7,658	.....					
27,548	.....					
26,169	.....	55,000	10,000		47	Estimate sanctioned in letter No. 393C of 7th February 1889.
6,100	.....					
548	.....					
15,516	.....	15,000	500		48	Estimate sanctioned in letter No. 1274C of 10th May 1886.
.....	.....	.....	30,000		49	Estimate not yet received.
35,842	.....	30,000	5,800		50	Estimate sanctioned in letter No. 1171C of 25th April 1888.
1,01,176	.....	73,000	28,000		51	Estimate sanctioned in letter No. 1171C of 25th April 1888.
94,439	.....	65,000	29,000		52	Estimate sanctioned in letter No. 1171C of 25th April 1888.
49,126	.....	40,000	9,000		53	Revised estimate sanctioned in letter No. 1889C, dated 1st August 1888.
44,802	.....	15,000	30,000		54	Estimate sanctioned in letter No. 2329C of 27th September 1888.
.....	.....	15,000	40,000		55	Estimate is being revised.
.....	.....	.....	30,000		56	Estimate not yet received.
.....	.....	.....	10,000		57	Estimate not yet received.
.....	.....	.....	2,70,300			

DETAIL OF THE BUDGET ESTIMATE FOR ORIGINAL WORKS UNDER

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Communications—*concluded.*
				Brought forward ...
Metalled and Bridged Roads —*concld.*	Chota Nagpore —*concld.*	Goolbera to Chass in the Manbhoom district.	58	Constructing the road (inclusive of the cost of land).
	Rajshahye ...	Goompahar Cart road.	59	Constructing the road.
	Presidency ...	Calcutta and Jessore road.	60	Demarcating Government lands alongside of the road within the Jessore and Bongong sub-divisions and erecting cast-iron boundary pillars.
Accommodation for travellers.	Chota Nagpore	Purulia ...	61	A dâk bungalow with out-offices ... ...
	.....	.....	62	Minor Works (Communications) ... ...
				Total Communications ...
				Mis. Pub. Improvements.
Harbour and Navigation.	Calcutta ..	Calcutta ...	63	Port and Shipping office ... ...
	Orissa ...	Hookeytollah	64	Additional temporary buildings ... ...
			65	Providing a suitable lightning-conductor and sun-shades, pumps and wooden partition for the Port office and Refuge building.
	.....	.....	66	Minor Works (Mis. Pub. Improvements) ...
				Total Miscellaneous Public Improvements ...

ABSTRACT OF THE GRANT

Civil Buildings ...	...
Communications ...	...
Mis. Pub. Improvements	...
Total	...

I—*concluded.*

PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90.

Amount of Estimate.	Outlay.		Grant, 1889-90.		Item No.	Remarks and References.
	Actual to end of 1887-88.	Probable during 1888-89.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
.....	.....	.....	2,70,300			
37,844	.....	21,872	16,000		58	Estimates sanctioned in letters Nos. 2564C and 2576C, dated 10th and 12th November 1888, respectively.
78,591	26,574	30,000	15,000		59	Estimates sanctioned in letters Nos. 133C, 719C, 1420C, and 2488C of 22nd January and 2nd April 1886, and 22nd May and 29th October 1888.
6,006	3,175	.....	2,000	3,03,300	60	Estimate sanctioned by Superintending Engineer, Eastern Circle, on 9th July 1886.
17,829	.....	.....	17,800	17,800	61	Estimate sanctioned in letter No. 920C of 25th March 1889.
.....	.....	.....	10,000	10,000	62	
.....	.....	.....	.....	3,31,100		
....	.....	.....	1,15,000		63	Estimate under preparation.
2,832	.....	500	2,300		64	Estimate sanctioned by the Superintending Engineer, Orissa Circle, on 22nd March 1889.
2,626	.....	.....	2,600	1,19,900	65	Estimate sanctioned in letter No. 580Mne. of 16th March 1889.
.....	.....	.....	1,000	1,000	66	
.....	.....	.....	.....	1,20,900		

PROVIDED ABOVE.

Provincial Funds.	Contributions.	Total.
Rs.	Rs.	Rs.
7,93,929	14,595	8,08,524
3,31,100	.....	3,31,100
1,20,900	.....	1,20,900
12,45,929	14,595	12,60,524

GOVERNMENT OF BENGAL.

PART II.

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90.

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings.	Rs.	Rs.	Rs.	Rs.	Rs.	
Court-houses, Treasuries, and Record-rooms.	Calcutta...	Court-houses, Treasuries, and Record-rooms at— Calcutta (Magistrate's Court)	...	.....	.....	.....	.....	Under re-construction.
	Presidency	Alipore	...	.....		8,000		1888-89.
		Kishnaghur	...	.....		5,500		1887-88 & 1888-89.
		Jessore	...	4,000		.....		1881-82.
		Khoolna ... Permanent ...	...	.....		.....		1880-81 & new building completed in 1888-89.
		Khoolna ... Temporary ...	...	.....		.....		Built in 1882-83.
		Berhampore	...	.....		.....		1887-88.
		" (Moonsiff's Court)	...	800	4,800	.....	13,500	Not known.
	Burdwan	Burdwan	...	.....		.....		1886-87 & 1887-88.
		Bankoora	...	.....		6,600		1888 89.
		Soory	...	12,000		.....		1883-84.
		Hooghly	...	.....		4,000		1887-88 & 1888-89.
		Howrah	...	.....		.....		1887-88.
		Midnapore	...	.....	12,000	.....	10,600	1886-87.
	Rajshahye	Bauleah	...	.....		.....		1886-87.
		Pubna	...	.....		.....		1886-87.
		Bogra	...	.....		.....		1886-87.
		Julpigoree	...	.....		3,000		1887-88 & 1888-89.
		Dinagepore	...	.....		.....		1887-88.
		Rungpore	...	.....		.....		1887-88.
		Darjeeling	...	.....		.....		1887-88.
		" (Deputy Commissioner's office.)	...	.....	.....	1,000	4,000	Built in 1885-86.
	Dacca ...	Dacca	...	.....		.....		1886-87 & 1887-88.
		Furreedpore	..	.....		.....		1886-87 & 1887-88.
		Burrisal	...	.....		.....		1887-78.
		Mymensingh	...	.....	.....	2,000	2,000	1887-88 & 1888-89.
	Chittagong	Chittagong	...	.....		.....		1887-88.
		" (Settlement office)	...	500		.....		1885-86.
		" amalgamated office of Judge and Commissioner	...	.....		.....		1887-88.
		Noakholly	...	.....		.....		1887-88.
		Comillah	...	.....		.....		1887-88.
		Rangamáti	...	.....	500	2,500	2,500	1888-89.
	Patna ...	Bankipore	...	2,500		1,500		Partly in 1886-87, 1887-88 & 1888-89.
		" (Collector's residence).	...	.....		.....		1886-87.
		Gya ... Old ...	...	.....		1,700		1888-89.
		Gya ... New ...	...	.....		1,500		1888-89.
		Durbhunga	...	5,000		5,000		Built in 1882.
		Arrah	...	.....		.....		1886-87.
		Buxar	...	800		.....		1885-86.
		Chupra	...	.....		7,000		1888-89.
		Motiharee ... Old ...	...	1,500		.....		1881-82.
		Motiharee ... New ...	...	.....		.....		1887-88.
		Mozufferpore	...	.....	9,800	.....	16,700	1886-87.
		Carried over ...	...	.....	27,100	.....	49,300	

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs	Rs.	Rs.	
		Brought forward ...	...	.....	27,100	.....	49,300	
Court-houses, Treasuries, and Record-rooms—*concluded.*	Bhágalpur	Court-houses, Treasuries, and Record-rooms at—						
		Monghyr	...	.....		.....		1886-87.
		Bhágalpur ...	...	6,000		.....		1885-86.
		Doomka	...	.....		.....		1887-88.
		Purneah	...	.....		.....		1886-87.
		Maldah	...	6,000		.....		1885-86.
					12,000		.....	
	Chota Nagpore.	Hazáribágh	...	.....		3,000		1888-89.
		Ranchee { Old ...	...	.....		.....		1887-88.
		Ranchee { New ...	...	.....		800		1888-89.
		Chybassa	...	6,000		6,000		Partly in 1888-89.
		Purulia	...	.....		.....		1887-88.
					6,000		9,800	
	Orissa ..	Balasore	...	1,000		...		1885-86.
		Cuttack	...	.....		6,175		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	7,000		.....		1885-86.
					8,000		6,175	
		Ordinary repairs to Court-houses, Treasuries, and Record-rooms, in the—						
		Burdwan Division ...	6,140	.....		2,000		
		Presidency " ...	1,600	.....		500		
		Rajshahye " ...	2,250	.....		2,000		
		Dacca " ...	1,000	.....		2,330		
		Chittagong " ...	1,000	.....		1,200		
		Patna " ...	500	.....		400		
		Bhágalpur " ...	1,900	.....		2,500		
		Orissa " ...	1,200	.....		1,900		
		Chota Nagpore " ...	400	.....		.....		
		Calcutta	1,000	.....		1,000		
					16,990		13,830	
Circuit-houses	Presidency	Circuit-houses at—						
		Kishnaghur	...	.....		.....		1887-88.
		Jessore	...	.....		.....		1887-88.
		Khoolna	...	.....		.....		Completed in 1887-88.
		Berhampore	...	.....		.....		1887-88.
					.....		.....	
	Burdwan	Burdwan (now Commissioner's office) ...	...	.....		.....		1887-88.
		Bankoora	...	.....		3,000		1888-89.
		Soory	...	3,000		.....		1883-84.
		Bandel	...	...		.....		1887-88.
		Midnapore	...	.....		.....		1886-87.
					3,000		3,000	
		Bauleah	...	.....		.....		1887-88.
	Rajshahye	Bogra	...	500		.....		1885-86.
		Pubna	...	.....		.....		1887-88.
		Carried over ...	...	500	73,090	.....	82,105	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Civil Buildings—*contd.*						
		Brought forward ...	...	500	73,090	.....	82,105	
Circuit-houses —*continued.*	Rajshahye —*concld.*	Circuit-houses at—						
		Julpigoree	..	.....		.....		1887-88.
		Baxa	...	.....		.....		1887-88.
		Dinagepore	...	.....		.....		1887-88.
		Rungpore	...	... .		.....		1887-88.
		Darjeeling	...	.....		.. ...		1887-88.
					500		.....	
	Dacca ..	Furreedpore	...	.....		2,000		1888-89.
		Burrisal	...	.....		.....		1887-88.
		Mymensingh	...	.....		2,000		1888-89.
					.....		4,000	
	Chittagong	Chittagong	...	.....		.....		1887-88.
		Noakholly	...	.....		.....		1887-88.
		Sundeep Island ...	...	.....		.....		1887-88.
		Rangamáti	...	.....		} 700	{	1888-89.
		Kasalong	...	.....				1888-89.
		Comillah	...	.....		.. ...		1887-88.
					.....		700	
	Patna ...	Durbhunga	...	1,500		1,000		
		Arrah	...	1,000		.....		Built in 1882-83.
		Chupra	...	.....		.....		1885-86.
		Motihari	...	.....		.....		1886-87.
		Mozufferpore	...	.....		.....		1887-88.
					2,500		1,000	1887-88.
	Bhágalpur	Monghyr	...	.....		.....		
		Bhágalpur	...	.....		1,000		1886-87.
		Purneah	...	.....		.....		1888-89.
		Maldah	...	3,000		.....		1886-87.
		Doomka	...	1,500		.....		1885-86.
					4,500		1,000	Purchased in 1885-86.
	Chota Nagpore.	Hazáribágh	...	.....		1,500		1888-89.
		Purulia	...	.....		.....		1887-88.
		Chybassa	...	.....		2,000		1888-89.
		Ranchee	...	... ..		.....		Built in 1884-85.
					.....		3,500	
	Orissa ...	Balasore	...	1,000		.....		1885-86.
		Cuttack	...	.....		2,175		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	.....		.....		Partly in 1887-88 and partly n 1888-89.
		Angul	...	1,500		.....		1885-86.
					2,500		2,175	
		Carried over ...	...	.....	83,090	.....	94,480	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	83,090	.....	94,480	
Circuit-houses—*concluded.*		Ordinary repairs to Circuit-houses in the—						
		Burdwan Division ...	1,000	.....		650		
		Presidency " ...	200	.....		100		
		Rajshahye " ...	850	.....		500		
		Dacca " ...	300	.....		100		
		Chittagong " ...	500	.....		300		
		Patna " ...	200	.....		500		
		Bhágalpur " ...	500	.....		500		
		Orissa " ...	750	.....		1,400		
		Chota Nagpore " ...	250	.....		100		
					4,550		4,150	
Excise Buildings.	Calcutta...	Distilleries at—						
		Mániktala	...	.....		3,000		1888-89.
					.....		3,000	
	Presidency	Russa	...	3,000		.....		1881-82.
		Berhampore	...	.....		.....		1881-82.
		Mohangunge	...	.....		.....		1887-88.
					3,000		.....	
	Burdwan	Hooghly	...	.....		750		1888-89.
		Mohesh	...	.....		.....		1886-87.
					.....		750	
	Dacca ...	Dacca	...	.....		.....		1887-88.
					.....		.....	
	Rajshahye	Nowgong (Ganja godown) ...	...	.....		.....		1886-87.
					.....		.....	
	Patna ...	Bankipore	...	6,000		.....		Built in 1885-86.
		Chupra	...	.....		1,500		1888-89.
		Mozufferpore	...	.....		.....		Built in 1887-88.
					6,000		1,500	
	Orissa ...	Cuttack	...	.....		250		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	.....		225		Partly in 1887-88 and partly in 1888-89.
					.....		[illegible]	
		Ordinary repairs to Excise buildings in the—						
		Burdwan Division ...	100	.....		.....		
		Presidency " ...	100	.....		550		
		Rajshahye " ...	200	.....		100		
		Dacca " ...	100	.....		150		
		Patna " ...	100	.....		.....		
		Orissa " ...	500	.....		200		
		Calcutta	500	.....		.....		
					1,600		1,000	
		Carried over ...	...	.....	98,240	.....	1,05,355	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	98,240	.....	1,05,355	
Residence for Local Government.	Calcutta...	Lieutenant-Governor's residence at Alipore	10,000	.....		7,500		1883-84.
		Bodyguard's stables at ditto ...	500	.....		500		1882-83.
		Repairs to furniture for ditto	4,500	.....		4,500		Annual grant.
		Maintenance of gardens and grounds	5,000	.....	20,000	4,500	17,000	
	Rajshahye	Shrubbery buildings with out-offices	2,500	.....		4,300		Not stated.
		Repairs to furniture for ditto ...	500	.....		500		Annual grant.
		Maintenance of gardens and grounds	2,000	.....	5,000	2,000	6,800	Not stated.
Secretariat Offices.	Calcutta...	Writers' Buildings at Calcutta ...	10,000	5,000	15,000	17,000	17,000	Partially in 1888-89.
	Rajshahye	Thorn Cottage with out-offices ...	250	.....		1,000		1888-89.
		Mount Pleasant with ditto ...	250	.....	500	1,000	2,000	1888-89.
Board of Revenue Buildings.	Calcutta...	Board of Revenue Office at Calcutta	1,500	.....	1,500	500	500	1887-88.
Stamps and Stationery.	Calcutta...	Stamp and Stationery Office at Calcutta	...	.....	.....	5,000	5,000	1888-89.
		Ordinary repairs to ditto at Calcutta	1,000	.....	1,000	1,000	1,000	
Museums ...	Calcutta...	Museum Buildings at Calcutta ...	2,000	.....	2,000	5,000	5,000	1888-89.
~~Monuments~~ and Antiquities.	Rajshahye	Tomb of Cosma De Koros, Darjeeling	...	.....	.....	50	50	1888-89.
	Patna ...	Soldiers' tombs at Arrah ...	...	.....		.....		1886-87.
		Sailors' tombs at Chupra ...	...	.....	...	.....	.....	1886-87.
	Orissa ...	Monuments at Khoordah ...	...	.....	.....	.....	.....	Brought on books in 1886-87.
		Carried over ...	...	.....	1,43,240	.....	1,59,705	

GOVERNMENT OF BENGAL.

PART II.—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	1,43,240	.....	1,59,705	
Monuments and Antiquities—*concld.*		Ordinary repairs to monuments and antiquities in the—						
		Rajshahye Division ...	10	.....		...		
		Patna " ...	100	.....		50		
		Orissa " ...	...	.....		.....		
					110		50	
High Court Buildings.	Calcutta...	Hight Court buildings at Calcutta	2,000	.....		8,000		1888-89.
					2,000		8,000	
Small Cause Court Buildings.	Ditto ...	Small Cause Court buildings at—						
		Calcutta	...	.....		.....		1881-82.
		Sealdah	...	.....		3,000		1888-89.
					.....		3,000	
	Presidency	Bongong	...	.....		.....		1887-88.
		Jhenidah	...	...		.....		1887-88.
					.....		.....	
	Dacca ...	Dacca	...	.....		1,000		1888-89.
		Moonsheegunge ...	...	.....		...		Built in 1886-87.
					.....		1,000	
	Bhágalpur	Monghyr	...	.....		.....		1886-87.
					.....		.....	
		Ordinary repairs to Small Cause Court buildings in the—						
		Presidency Division ...	150	.....		.....		
		Dacca " ...	200	.....		.....		
		Bhágalpur " ...	150	.....		100		
		Calcutta	2,000	.....		1,000		
					2,500		1,100	
District (Subdivisional) Court Buildings.	Presidency	Sub-divisional buildings at—						
		Barrackpore	...	1,000		.....		1885-86.
		Barripore	...	.....		.....		1884-85.
		Diamond Harbour ...	...	.....		.....		1886-87.
		Ditto (Moonsif's Court)	...	.....		.....		1886-87.
		Baraset	...	.....		.....		1887-88.
		Bongong	...	.....		.....		1887-88.
		Meherpore	...	.....		...		1887-88.
		Chooadangah	...	.....		2,000		1888-89.
		Kooshtea	..	.....		2,000		1888-89.
		Ránaghat	...	.....		.....		1887-88.
		Narail	...	.....		900		1888-89.
		Jhenidah	...	.....		1,000		1888-89.
		Magoora	...	1,000		.....		1881-82.
		Busseerhat	...	1,000		.....		1885-86.
		Ditto (Moonsif's Court)	...	.....		.....		1885-86.
		Satkhira	...	1,000		.....		1885-86.
		Ditto (Moonsif's Court) ..	...	.....		.....		1885-86.
		Bagirhat	...	1,000		.....		1885-86.
		Ditto (Moonsif's Court) ...	...	.....		...		1885-86.
		Jungypore	...	1,000		.....		1882-83.
		Lálbág	...	.....		.....		1881-82.
		Kandi (Moonsif's Court) ...	...	800		.....		1885-86.
		Azimgunge (Moonsifi record-room)	...	50		.....		1885-86.
					6,850		5,900	
		Carried over ...	...	.....		.....		
					1,54,700		1,78,755	

GOVERNMENT OF BENGAL.

PART II—*continued*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	1,54,700	... .	1,78,755	
District (Sub-divisional) Court Buildings—*contd.*	Burdwan	Sub-divisional buildings at—						
		Oolaberiah	...	.....		2,000		1888-89.
		Cutwa	...	.....				1887-88.
		Culua	...	.....		2,000		1888-89.
		Raneegunge ...	...	. ..		.....		1887-88.
		Jehanabad	...	.....		.....		1887-88.
		Serampore	...	.....		...		1883-84.
		Bishanpore	...	... .		...		1887-88.
		Rampore Hât ...	...	1,000		... ..		1884-85.
		Boodbood (Moonsif's Court)	...	1,000		. ...		Unknown
		Kotulpore (Ditto ...	...	.. ...		300		1888-89.
		Khatra (Ditto) ...	...	... ..		300		1888-89.
		Contai ...	...	1,000		.....		1885-86.
		" (Moonsif's Court) ...	...	500		... ..		1885-86.
		Tumlook	...	...		2,300		1888-89.
		Garbeta	...	1,000		...		1885-86.
		Ghatal ...	...	.. ...		1,100		1888-89.
					4,500		8,000	
	Rajshahye	Nattore	...	2,000		. ...		1885-86.
		Serajgunj		.....		... ..		1887-88.
		Nowgong	...	.....		. ...		1887-88.
		Nobabganj (Moonsif's Court)	...	.....		... ..		1886-87.
		Kurigram ..	...	.....		.....		Temporary building, 1887-88.
		Nelphamaree	...	... .		.. ...		Thatched building, 1887-88.
		Gaibandha	...	1,000		.....		Temporary building, 1885-86.
		Saidpur	...	... ..		.. ...		Temporary building 1887-88.
		Phulbari (Moonsif's Court ..	..	.....		.....		Built in 1888-89.
		Kalimpong	...	...		...		1887-88.
		Siliguri ...	...	... ..				Temporary building, 1887-88.
		Kurseong (residence at Constantia).	...	.....		...		1887-88.
					3,000		.....	
	Dacca ...	Moonsheegunge ...	...	...		.....		Temporary building, 1886-87.
		Maniokgunge ...	...	.....		. ...		Temporary building, 1886-87.
		Jamálpur	.	.....		.....		Temporary building, 1888-89.
		Rajbari	...	.....		.....		Built in 1888-89.
		Madareepore	...	.. ...		.....		Temporary building, 1886-87.
		Perozepore	...	.....		... ..		Temporary building, 1887-88
		Patooakhally	...	.....		... ..		Temporary building, 1886-87.
		Bhola ...	...	.....		.....		1887-88.
		Kishorganj	...	2,000		.....		Temporary building, 1885-84.
		Kaliganj	...	.....		...		Temporary building, 1886-87.
		Náráyanganj	.	.....		1,000		Temporary building, 1888-89.
		Atia (Moonsif's Court) ...	...	.....		300		1888-89.
					2,000		1,300	
	Chittagong	Cox's Bazar	...	1,000		. ..		1885-86.
		" (Munsif's Court)	...	.....		...		Built in 1887-88.
		Brahmunberiah ...	...	.....		.....		
		Chandpore	...	1,000		.....		Never done.
		Rúma	...	...		.....		1885-86.
		Rowjan (Khas Tehsil Office)	...	.....		...		Will be completed in 1888-89
		Banderban	...	... .		...		Built in 1886-87.
		Hattya ...	...	.....		. ...		Ditto in 1887-88.
		Putteah	...	....		... .		Temporary building, 1887-88.
					2,000		.....	
		Carried over ...	...	.....	1,66,200	.....	1,88,055	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	1,66,200	.....	1,88,055	
District (Sub-divisional) Court Buildings—*contd.*	Patna ...	Sub-divisional buildings at—						
		Dinapore	...	.....		.....		1887-88.
		Barh	...	.....		.....		1887-88.
		Behar	...	.....		.....		1887-88.
		Sasseram	...	.....		.....		1887-88.
		Bhubooah	...	.....		...		1886-87.
		Nowada	...	.....		1,000		1887-88.
		Jehanabad	...	.....		.....		1886-87.
		Aurungabad	...	700		.....		1885-86.
		„ (Moonsif's Court)	...	400		.....		Built in 1882.
		Mudhoobunnee ...	...	.....		.....		1887-88.
		Tajpore	...	.....		.....		1882-83. To be abandoned.
		Seetamurhee	...	.....		.....		1887-88.
		Hajeepore	...	.....		.....		1886-87.
		Bettiah	...	.....		.....		1886-87.
		Aliganj (Sewan) ...	...	.....		.....		1887-88.
		„ (Moonsif's Court) ...	...	.....		.....		1888-89.
		Gopálganj	...	.....		.....		1886-87.
					1,100		1,000	
	Bhágalpur	Begoo Serai	...	.....		.....		1887-88.
		Jamooee	...	.....		.....		1887-88.
		Soopole	...	.....		.....		1887-88.
		Muddehpocra	...	.....		.....		1887-88.
		Bánka	...	.....		.....		1887-88.
		Deoghur	...	.....		.....		1887-88.
		Godda	...	.....		.....		1887-88.
		Pakour	...	.....		.....		1887-88.
		Jámtára	...	.....		.....		1887-88.
		Kissengunge	...	800		.....		1885-86.
		Basantpur (Arrareah) ...	...	600		.....		Never done, temporary building.
		Rajmehal	...	.....		.....		Brought on books in 1886-87.
					1,400		.....	
	Chota Nagpore.	Gobindpur	...	.....		.....		1887-88.
		Mokutpur	...	.....		.....		1887-88.
		„ (Moonsif's Court)...	...	.....		.....		Built in 1886-87.
		Daltonganj { Old ...	...	.....		2,000		1888-89.
		Daltonganj { New ...	...	.....		.....		Built in 1887-88.
		Raghunathpur (Moonsif's Court	...	.....		.....		188-88.
		Lohardugga Moonsif's Court)	...	.....		400		1888-89.
					.....		2,400	
	Orissa ...	Jajpore	...	.....		.....		1885-86.
		Kendrapara	...	.....		.....		1887-88
		Bhuddruck	...	.....		.....		Partly in 1885-86, and partly in 1886-87.
		Jagatsingpur	...	.....		.....		Never done.
		Khoordah	...	.....		.....		1887-88.
		Ditto (Settlement Officer's residence)	...	.....		.....		1887-88 & 1888-89.
					.....		.....	
		Ordinary repairs to District Court buildings in the—						
		Burdwan Division ...	3,238	.....		1,800		
		Presidency „ ...	2,100	.....		4,360		
		Rajshahye „ ...	3,500	.....		4,550		
		Dacca „ ...	1,200	.....		750		
		Chittagong „ ...	900	.....		1,000		
		Patna „ ...	1,000	.....		2,000		
		Carried over ...	11,938	.....	1,68,700	14,460	1,91,455	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	11,938	.....	1,68,700	14,460	1,91,455	
District (Sub-divisional) Court Buildings—*concld.*		Ordinary repairs to District Court buildings in the—						
		Bhágalpur Division ...	1,450	.....		1,000		
		Orissa " ...	1,900	.....		2,500		
		Chota Nagpore " ...	350	.....	15,638	250	18,210	
Lord Bishop's Palace.	Calcutta...	Lord Bishop's Palace at Calcutta	500	.....	500	8,000	8,000	1888-89.
Churches ...	Ditto ...	Churches at—						
		Calcutta { St. John's ...	...	.....		6,000		1888-89.
		Calcutta { St. Andrew's ...	...	.....		.....		1886-87.
		Calcutta { St. James' ...	...	.....		.....		1887-88.
		Kidderpore (St. Stephen's Church and parsonage) ...	...	5,000	5,000	.....	6,000	1885-86.
	Presidency	Berhampore	...	.....		.....		1887-88.
		Jessore ...	...	.....	.....	1,200	1,200	1888-89.
	Burdwan	Raneegunge	...	.....		.....		1886-87.
		Serampore	...	.....		1,400		1888-89.
		Chinsurah	...	.....		.....		1887-88.
		Howrah (St. Thomas') ..	...	.....		.....		1887-88.
		Soory	...	.....		300		1888-89.
		Midnapore	...	500	500	.....	1,700	1885-86.
	Rajshahye	Julpigoree ...	...	.....		.....		1887-88.
		Darjeeling	...	1,000	1,000	.....	.....	1885-86.
	Dacca ...	Dacca	...	.....		.....		1887-88.
		Burrisal	..	.....		.....		1886-87.
		Mymensingh	.	.....	.....	1,200	1,200	1888-89.
	Chittagong	Chittagong	...	.....		.....		1887-88.
		Comillah	...	.....	.....	.....	.....	1887-88.
	Patna ...	Bankipore	...	.....		.....		1886-87.
		Goolzarbagh	...	.....		.....		1885-86.
		Gya	...	.....		.....		1887-88.
		Arrah	...	.....		.....		1886-87.
		Buxar	...	.....		.....		1886-87.
		Motiharee	...	.....		.....		1886-87 (partly).
		Mozufferpore	...	.....	.....	.....	.....	1886-87.
	Bhágalpur	Monghyr	...	.....		.....		1886-87.
		Bhágalpur.	...	.....		.....		1887-88.
		Purneah	...	.....	.....	.....	.....	1886-87.
	Chota Nagpore.	Házáribagh	...	.....	.....	2,000	2,000	1888-89.
	Orissa ...	Cuttack	...	.....		250		Partly in 1887-88 and partly in 1888-89.
		Pooree	...	.....		1,250		Ditto.
		Balasore	...	.....	.....	.....	1,500	Not stated.
		Carried over ...	..	... .	1,91 338	.....	2,31,265	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	1,91,338	.....	2,31,265	
Churches—*concld.*		Ordinary repairs to Churches in—						
		Calcutta	1,100	.....		750		
		Burdwan Division ...	850	.....		450		
		Presidency " ...	100	.....		100		
		Rajshahye " ...	100	.....		650		
		Dacca " ...	300	...		250		
		Chittagong " ...	550	.....		450		
		Patna " ...	500	.....		300		
		Bhágalpur " ...	300	.....		400		
		Orissa " ...	400	.....		300		
		Chota Nagpore " ...	100	.....		.....		
					4,300		3,650	
Burial-grounds.	Presidency	Cemeteries at—						
		Diamond Harbour ...	...	.....		.....		1887-88.
		Kishnaghur	...	225		.....		1885-86.
		Coomercolly	...	.....		.....		1887-88.
		Jessore	...	.....		.....		1887-88.
		Khoolna	..	.....		.....		Built in 1887-88.
		Kooshtea	...	.....		.....		1887-88.
		Berhampore	...	.....		.....		1887-88.
		Kooshbagh and Rawshenabagh (Mausoleums.)	300*	.....		300*		
					525		300	
	Burdwan	Burdwan	...	.....		100		1888-89.
		Raneegunge	...	.....		.....		1886-87.
		Bankoora	...	.....		100		1888-89.
		Soory	..	.....		100		1888-89.
		Howrah (old)	.	.....		.....		1887-88
		" (Bantra) ...	...	500		.....		1881-82.
		Serampore	...	.....		200		1888-89.
		Chinsurah	...	.....		.....		1886-87.
		Midnapore	...	350		.....		1885-86.
		Khájri	...	.....		.....		1878-79.
					850		500	
	Rajshahye	Bogra	..	.....		...		1886-87.
		Bauleah	..	.....		...		1887-88.
		Pubna	...	.....		.....		1886-87.
		Dinagepore	...	.....		250		1888-89.
		Rungpore	...	.....		.....		1887-88.
		Baxa	...	.....		.....		Not known.
		Darjeeling	...	.....		.....		1887-88.
		Kurseong	...	.....		.....		1887-88.
		Bisserbatty	...	.....		...		1887-88.
		Julpigoree	...	.....		.....		Not known
					.....		250	
	Dacca	Dacca	...	.....		.....		1886-87.
		Furreedpore	...	.....		.....		1886-87.
		Burrisal	...	250		.....		1885-86.
		Mymensingh	...	.....		.....		1886-87.
		Jamalpore	...	.....		.....		1886-87.
					250		.....	
	Chittagong	Chittagong	...	.....		.....		1887-88.
		Noakholly	...	.....		.....		Built in 1887-88.
		Comillah	...	200		.....		1882-83.
					200		.....	
		Carried over ...	...	.....	1,97,463	.....	2,35,965	

* Annual grant made to Civil Officers

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	1,97,463	.....	2,35,965	
Burial-grounds—*concluded.*	Patna ...	Cemeteries at—						
		Bankipore	...	200		.....		1885-86.
		Barh	...	100		.....		1885-86.
		Patna	...	500		.....		1885-86.
		Sasseeram (Koraich) ...	...	.....		250		1888-89.
		Atmapore	...	.....		.....		1888-89.
		Gya	...	.....		350		1888-89.
		Sherghotty	...	.....		100		1888-89.
		Durbhunga	...	1,000		300		Built in 1883-84.
		Arrah	...	.....		.....		1886-87.
		Buxar	...	.....		.....		1887-88.
		Motiharee	...	.....		.....		1886-87.
		Segowlie	...	.....		.....		1886-87.
		Chupra (old and new) ...	...	.....		700		1888-89.
		Mozufferpore	...	.....		.....		1886-87.
					1,800		1,700	
	Bhágalpur	Bhágalpur	...	250		.....		1885-86.
		" (for 3rd Buff's) ...	...	50		.....		1885-86.
		Monghyr (new and old) ...	...	.....		.....		1886-87.
		Jamálpur	...	.....		.....		1887-88.
		Rajmehal (new and old)	...	.....		.....		1887-88.
		Sahebgunge	...	100		.....		1885-86.
		Purneah (new and old) ...	...	150		.....		1885-86.
		Titalyah	...	.....		100		1888-89.
		Maldah	...	.....		100		1888-89.
					550		200	
	Chota Nagpore.	Hazáribágh	...	.....		.....		1887-88.
		Burhee	...	.....		100		1888-89.
		Doranda	...	.....		.....		1887-88.
		Chybassa	...	.....		200		1888-89.
					.....		300	
	Orissa ...	Balasore	...	700		.....		1885-86.
		Cuttack	...	.....		150		1887-88 & 1888-89.
		Pooree	...	.....		.....		1882-83.
					700		150	Special repairs carried out in 1886-87.
		Ordinary repairs to Burial-grounds in the—						
		Burdwan Division ...	325	.....		700		
		Presidency " ...	1,100	.....		1,700		
		Rajshahye " ...	650	.....		800		
		Dacca " ...	250	.....		300		
		Chittagong " ...	180	.....		150		
		Patna " ...	300	.....		300		
		Bhágalpur " ...	250	.....		300		
		Orissa " ...	200	.....		200		
		Chota Nagpore " ...	200	.....		100		
					3,455		4,550	
Central Jails	Chota Nagpore.	Central Jails at—						
		Hazáribágh. Central Jail ...	...	.....		5,000		1888-89.
		Hazáribágh. European Penitentiary ...	...	.....		5,000		1888-89.
					.....		10,000	
		Carried over ...	...	.....	2,03,968	.....	2,52,865	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	2,03,968	.....	2,52,865	
Central Jails —*concld.*	Bhágalpur	Central Jails at— Bhágalpur	...	.....	.....	.....	.....	1887-88 & 1888-89.
	Burdwan	Midnapore	...	4,000	4,000	.....	.....	1884-85.
	Rajshahye	Bauleah	...	1,000	1,000	.....	.....	Partly in 1881-82 and partly in 1886-87.
	Dacca	Dacca	...	.....	.....	.....	.....	1886-87 & 1887-88.
	Patna ...	Buxar	...	7,000	7,000	.....	.....	1885-86.
		Ordinary repairs to Central Jails in the—						
		Burdwan Division ...	...	.....		2,000		
		Rajshahye " ...	...	.....		800		
		Dacca " ...	500	.....		500		
		Patna " ...	1,000	.....		500		
		Bhágalpur " ...	1,000	.....		1,000		
		Chota Nagpore " ...	200	.....	2,700	.....	4,800	
District Jails	Calcutta	District Jails at— Calcutta	...	.....	.....	5,000	5,000	Partly every year.
	Presidency	Alipore { Jails ...	...	.....		15,000		Partly in 1888-89.
		Alipore { Reformatory School ...	...	3,000		.....		1882-83.
		Kishnaghur	...	.....		8,000		1888-89.
		Jessore	...	5,000		.....		1881-82.
		Khoolna	...	.....		.....		Never done.
		Berhampore	...	.....	8,000	.....	23,000	1886-87.
	Burdwan	Burdwan	...	.....		.....		1887-88.
		Bankoora	...	.....		.....		1885-86 & 1886-87.
		Soory	...	3,000		.....		1883-84.
		Hooghly	...	.....		1,000		1887-88 & 1888-89.
		Midnapore	...	.....	3,000	.....	10,000	1887-88.
	Rajshahye	Pubna	...	1,000		.....		Erected in 1883-84.
		Bogra	...	1,000		.....		Ditto ditto.
		Dinagepore	...	.....		.....		1887-88.
		Rungpore	...	.....		.....		1887-88.
		Julpigoree	...	.....		.....		1887-88.
		Darjeeling	...	.....	2,000	.....	.....	1886-87.
		Carried over ...	...	.....	2,31,668	.....	2,95,665	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,31,668	.....	2,95,665	
		District Jails at—						
District Jails —*concluded.*	Dacca ...	Furreedpore	...	.....		.....		1887-88.
		Burrisal	...	3,000		.....		1881-82.
		Mymensingh	...	.....		3,500		1888-89.
					3,000		3,500	
	Chittagong	Chittagong	...	.....		.....		1887-88.
		Noakholly . ..	...	... ..		.....		1887-88.
		Comillah	...	.....		. ...		1887-88.
					.....		.....	
	Patna ...	Meetapore and Bankipore ..	...	6,000		.....		1885-86.
		Gya	...	.....		6,000		1888-89.
		Durbhunga	...	5,000		7,000		Built in 1883-84
		Arrah	..	.. ...		.....		1883-87.
		Motiharee	...	.....		.....		1887-88.
		Chupra	...	.....		... ..		1883-84 & 1886 87
		Mozufferpore (old and new)	...	... .		.....		1886-87.
					11,000		13,000	
	Bhágalpur	Bhágalpur	...	.....		.....		1881-82.
		Monghyr	...	.....		... ..		1886-87.
		Purneah	...	.....		.....		1886-87.
		Maldah	...	2,000		.....		1885-86.
					2,000		.....	
	Chota Nagpore.	Ranchee	...	.....		1,000		1888-89.
		Chybassa	...	.....		3,500		1888-89.
		Purulia	...	.....		4,000		1888-89.
					.....		8,500	
	Orissa ...	Balasore	...	1,000		.....		1885-86.
		Cuttack	...	.....		2,000		Partly in 1887-88 & partly in 1888-89.
		Pooree	...	.....		900		Ditto ditto.
					1,000		2,900	
		Ordinary repairs to District Jails in the—						
		Burdwan Division ...	1,400	.....		900		
		Presidency „ ...	2,550	.....		1,000		
		Rajshahye „ ...	2,000	... ..		3,000		
		Dacca „ ...	400	.....		700		
		Chittagong „ ...	750	.....		600		
		Patna „ ...	1,000	.....		1,000		
		Bhágalpur „ ...	1,100	.....		600		
		Orissa „ ..	1,000	.....		1,700		
		Chota Nagpore „ ...	300	.....		.....		
		Calcutta „ ...	3,000	.....		...		
					13,500		9,500	
		Lock-ups at—						
Lock-ups ...	Presidency	Barrackpore	...	300		...		1885-86.
		Diamond Harbour ...	...	.....		.....		1886-87.
		Dum-Dum	...	.....		500		1888-89.
		Baraset	...	.....		3,000		1888-89.
		Narail	...	.....		.. ...		1887-88.
		Jhenidah	...	500		500		1882-83.
		Carried over ...	...	800	2,62,168	4,000	3,33,065	

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs	Rs.	Rs.	
		Brought forward ...	...	800	2,62,168	4,000	3,33,065	
		Lock-ups at—						
Lock-ups—*continued.*	Presidency—*concld.*	Magoora	...	1,000		... ..		1882-83.
		Bongong	...	.....		.....		1887-88.
		Meherpore	...	.....		.....		1886-87.
		Chooadangah	...	500		.....		1885-86.
		Kooshtea	...	.....		700		1888-89.
		Ránaghat	...	.....		.....		1887-88.
		Busseerhat	...	1,000		.....		1885-86.
		Satkhira	...	600		.....		1885-86.
		Bagirhat	...	300		.....		1885-86.
		Lálbág	...	.....		.....		1885-86.
		Mayadapur	...	.....		.....		1881-82.
		Jungypore	...	.....		.....		1887-88.
					4,200		4,700	
	Burdwan	Oolaberiah	...	.....		.....		Lately built.
		Cutwa	...	.....		.....		1887-88.
		Culna	...	.....		600		1888-89.
		Raneegunge	...	.....		3,000		1888-89.
		Jehanabad	...	.....		.....		1887-88.
		Serampore	...	.....		.....		1883-84.
		Howrah	...	.....		1,000		1888-89.
		Bishanpore	...	.....		...		1886-87.
		Rampore Hât	...	.....		.....		Built in 1886-87.
		Ghatal	...	.....		.....		Never done.
		Contai	...	500		.....		1885 86.
		Tumlook	...	.....		.....		Not stated.
					500		4,600	
	Rajshahye	Nattore	...	200		.....		1885-86.
		Serajgunj	...	200		.....		1885-86.
		Nelphamaree	...	500		.....		Built in 1881-82. Temporary building.
		Siliguri	...	.....		.....		Will be completed in 1888-89.
		Kurigram	...	.....		500		1888-89.
		Nowgong	...	300		.....		Erected in 1882-83. Temporary building.
		Kurseong	...	.....		.....		Will be completed in 1888-89.
		Gaibandha	...	.....		.....		Ditto.
					1,200		500	
	Dacca ...	Moonsheegunge ...	...	.....		.....		1886-87. Temporary building.
		Manickgunge	...	.....		.....		1886-87. Temporary building.
		Rajbari	...	.....		.....		Built in 1888-89.
		Jamálpur	...	.....		.....		1886-87.
		Kishorgunge	...	.....		.....		Built in 1888-89.
		Patooakhally	...	400		.....		Do. in 1882-83.
		Madareepore	...	.....		350		1888-89.
		Perozepore	...	.....		.....		Built in 1883-84.
		Bhola	...	.....		.....		Do. in 1887-88.
		Tangail	...	400		.....		1887-88.
					800		350	
	Chittagong	Brahmunberiah ...	...	.....		.....		1887-88.
		Chandpore	...	.....		.....		1887-88.
		Cox's Bazar	...	.....		.....		Built in 1887-88.
					.....		.....	
	Patna	Barh	...	1,500		.....		1885-86.
		Behar	...	.....		.....		1886-87.
		Dinapore	...	.....		.....		1886-87.
		Sasseeram	...	200		.....		1885-86.
		Bhubooah	...	200		.....		1885-86.
		Aurungabad	...	300		200		Built in 1884.
		Carried over ...	...	2,200	2,68,868	200	3,43,215	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	2,200	2,68,868	200	3,43,215	
Lock-ups—*concluded*	Patna—*concluded.*	Lock-ups at—						
		Jehanabad	...	.....		.....		1887-88.
		Nowáda	...	.....		200		Under charge of Civil Department. Built in 1888-89.
		Seetamurhee	...	.....		.....		1887-88.
		Hajeepore	...	.....		300		1888-89.
		Mudhoobunnee... ...	...	.....		.....		1887-88.
		Tajpore	...	.....		300		1882-83. To be abandoned.
		Buxar	...	300		.....		1885-86.
		Bettiah	...	.....		.....		1886-87.
		Sewan	...	.....		.....		1887-88.
		Gopálganj	...	.....	2,500	500	1,500	1888-89.
	Bhágalpur	Muddehpoora	...	.....		.....		1885-86.
		Bánka	...	.....		.....		1887-88.
		Jamooee	...	.....		.....		1887-88.
		Doomka	...	.....		.....		1887-88.
		Godda	...	.....		.....		1887-88.
		Pakour	...	.....		.....		1887-88.
		Kissengunge	...	300		.....		1885-86.
		Basantpur (Arrareah) ...	...	.....		.....		Built in 1887-88.
		Soopole	...	.....		.....		1887-88.
		Begoo Serai	...	.....	300	.....	.....	1887-88.
	Chota Nagpore.	Govindpur	...	.....		1,200		1888-89.
		Mokutpore	...	.....		.....		1887-88.
		Daltonganj	...	.....	.....	1,000	2,200	1888-89.
	Orissa ...	Jajpore	...	.....		.....		1880-81.
		Kendrapára	...	.....		.....		1887-88.
		Bhuddruck	...	.....		.....		1880-81.
		Angul	...	.....		450		Partly in 1887-88 and partly in 1888-89.
		Jagatsingpur	...	.....		.....		Never done.
		Khoordah	...	.....	.....	.....	450	1887-88.
		Ordinary repairs to Lock-ups in the—						
		Burdwan Division ...	908	.....		550		
		Presidency „ ...	850	.....		920		
		Rajshahye „ ...	200	.....		650		
		Dacca „ ...	800	.....		700		
		Chittagong „ ...	600	.....		200		
		Patna „ ...	500	.....		1,000		
		Bhágalpur „ ...	900	.....		500		
		Orissa „ ...	520	.....		600		
		Chota Nagpore „ ...	200	.....	5,478	.....	5,120	
Police ...	Calcutta...	Police Buildings at—						
		Calcutta	...	.....		.....		1887-88.
		Sealdah	...	.....	.....	3,000	3,000	1888-89.
		Carried over ...	...	.....	2,77,146	.....	3,55,485	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89 Amount.	Estimate, 1888-89 Total.	Quadrennial repairs when last executed.
		Civil Buildings—contd.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	2,77,146	.....	3,55,485	
Police—*contd.*	Presidency	Police Buildings at—						
		Barrackpore	...	500		.....		1885-86.
		Alipore (Police-case Hospital)	...	1,000		.....		1885-86.
		Nawabgunge	...	250		.....		1885-86.
		Canning Town .	...	.....		.....		1886-87.
		Káliganj (including Salt Station building) ...	...	.....		.....		1887-88.
		Kishnaghur { Police Buildings	...	.....		300		1888-89.
		Kishnaghur { „ Barracks	...	.....		.....		1887-88.
		Kishnaghur { Kotwali ...	...	.....		.....		Brought on books in 1884-85.
		Goari	...	.....		200		1888-89.
		Ránaghat	...	400		.....		1884-85.
		Kooshtea	...	400		.....		1884-85.
		Chooadangah	...	400		.....		1884-85.
		Meherpore	...	400		.....		1884-85.
		Santipore	...	.....		1,000		1888-89.
		Dum-Dum	...	.....		500		1888-89.
		Jessore	...	800		.....		1885-86.
		Khoolna (District Superintendent's residence) ...	...	.....		500		1888-89.
					4,150		2,500	
	Burdwan	Bood-Bood	...	.....		.....		1887-88.
		Burdwan	...	.....		.....		1886-87.
		Jehanabad	...	.....		...		1887-88.
		Raneegunge	...	.....		700		1888-89.
		Bankoora	...	.....		.....		1886-87.
		Raipore	...	.....		.....		1886-87.
		Khatra	...	.....		.....		1886-87.
		Gangajalgháti	...	.....		.....		1886-87.
		Bansberiah	...	.....		.....		1886-87.
		Chunditolah	...	.....		.....		1886-87.
		Baidyábáti	...	.....		.....		1886-87.
		Jagatballabpur ...	...	.....		.....		1887-88.
		Chinsurah	...	.....		3,700		1888-89.
		Serampore	...	.....		.....		1887-88.
		Hooghly	...	.....		.....		1886-87.
		Howrah	...	.....		.....		1887-88.
		Kamarpára	...	.....		350		1888-89.
		Magra	...	.....		.....		1887-88.
		Midnapore	...	500		.....		1884-85.
		„ Town and Sudder stations	...	.....		.....		1886-87.
					500		4,750	
	Rajshahye	Bauleah { Police Buildings	...	2,000		1,200		1881-82.
		Bauleah { „ Office ...	...	.....		200		1888-89.
		Serajgunj ...	...	.....		.....		1886-87.
		Bogra	...	.....		.....		1886-87.
		Pubna	...	.....		.....		1886-87.
		Dinagepore { Police Buildings	...	.....		200		1888-89.
		Dinagepore { Kotwali Police	...	.....		400		1888-89.
		Nisbitgunge	...	.....		200		1888-89.
		Darjeeling	...	.....		.....		1886-87.
		Ditto Thana (late European Hospital) ...	...	.....		.....		1887-88.
		Punkabaree	...	.....		.....		1886-87.
		Kurseong	...	.....		.....		1886-87.
		Nawabgunge	...	.....		200		1888-89.
		Rungpore (Police Hospital)	...	.....		.....		Old jail hospital converted into a police hospital in 1885.
					2,000		2,400	
		Carried over ...	...	.....	2,83,796	.....	3,65,135	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	2,83,796	.....	3,65,135	
Police—*contd.*	Dacca ...	Police Buildings at—						
		Dacca	...	4,000		.....		Never done.
		Lálbág	...	.....		1,000		1888-89.
		Burrisal { Reserve Barrack ...	...	.....		.....		1887-88.
		Burrisal { Police-station ...	..	.....		.....		1887-88.
		Burrisal { Dist. Supdt.'s Office	...	150		.....		Built in 1885.
		Náráyanganj	...	500		.....		Rebuilt in 1885-86.
		Mymensingh	...	.....	4,650	750	1,750	1888-89.
	Chittagong	Chittagong	...	.....		.....		1887-88.
		Noakholly (Soodaram) ...	..	1,200		.....		1885-86.
		Commillah	...	400		.....		1881-82.
		Rangamáti	...	.....		1,000		1888-89.
		Demágri	...	.....		3,500		1888-89.
		Rúma	...	1,000	2,600	.....	4,500	1885-86.
	Patna ...	Bankipore	...	.....		.....		1887-88.
		Peerbahar	...	.....		.....		1886-87.
		Allumgunge	...	.....		.....		1886-87.
		Jhowgunge	...	.....		800		1888-89.
		Sasseram	...	.....		.....		1886-87.
		Arrah	...	.....		.....		1886-87.
		Motiharee	...	...		.....		1887-88.
		Mozufferpore	...	.....		.....		1886-87.
		Sewan	...	.....		.....		1887-88.
		Durbhunga { Reserve Police barrack ...	...	600	600	600	1,400	Built in 1884.
	Bhágalpur	Bhágalpur { Reserve Police Office ...	...	.....		.....		1887-88.
		Bhágalpur { Kotwali Police buildings ...	...	.....		.....		1887-88.
		Bhágalpur { Constables' quarters ...	...	.....		.....		1887-88.
		Madhupur in Sonthal Pergunnahs	...	600		.....		1885-86.
		Monghyr	...	600		.....		1885-86.
		„ Police Hospital (old Post Office) ...	...	.....		.....		1887-88.
		Doomka	..	.....		.....		1887-88.
		Purneah	...	.....		.....		1886-87.
		Maldah	...	600	1,800	.....	.....	1885-86.
	Orissa ...	Soro	...	300		.....		1885-86.
		Balasore	...	300		.....		1885-86.
		„ (Inspector's quarters)	...	350		.....		1885-86.
		„ (Police Magazine)...	...	1,200		.....		1885-86.
		„ (Police Hospital) ...	...	500		.....		1885-86.
		Baliapal	...	300		.....		1885-86.
		Jellasore	...	300		.....		1885-86.
		Basta	...	300		.....		1885-86.
		Beechargunge	...	200		.....		1885-86.
		Soonhat	...	200		.....		1885-86.
		Carried over ...	...	3,950	2,93,446	.....	3,72,785	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	3,950	2,93,446	.....	3,72,785	
		Police Buildings at—						
Police—*concld.*	Orissa—*concld.*	Cuttack (Chowliagunge) ...	...	.....		.....		1887-88 & 1888-89.
		„ (Pooree Ghât) ...	...	.....		.....		Brought on P. W. D. books in 1884-85.
		„ (Monglabag) ...	...	.....		.....		Ditto ditto.
		Pooree	...	.....		500		Partly in 1887-88 and partly in 1888-89.
		Dhámnagar	...	.....	3,950	.....	500	1883-84.
	Chota Nagpore.	Raghunáthpur	...	.....		.....		1886-87.
		Gaurándi	...	.....		...		1886 87.
		Palamow	...	.....		400		1888 89.
		Hazáribágh	...	.....		.....		1886-87.
		Ditto (out-post) ...	...	.....		.....		1886-87.
		Burhee	...	.....		.....		1886-87.
		Bagodar	...	.....		.....		1886-87.
		Topechánchi	...	.....		.....		1886-87.
		Govindpur	...	.....		.....		1886-87.
		Nirsha	...	.....		.....		1886-87.
		Purulia	...	.....		1,500		1888-89.
		Ditto (Municipal out-post)...	..	.....		200		1888-89.
		Barákar	...	.....		.....		1886-87.
		Lohardugga	...	.....		500		1888-89.
		Giridíh	...	.....	.....	.....	2,600	1886-87.
		Ordinary repairs to Police Buildings in the—						
		Burdwan Division ...	1,924	.....		650		
		Presidency „ ...	180	.....		1,415		
		Rajshahye „ ...	2,900	.....		2,000		
		Dacca „ ...	200	.....		250		
		Chittagong „ ...	1,250	.....		1,400		
		Patna „ ...	200	.....		800		
		Bhágalpur „ ...	1,050	.....		1,000		
		Orissa „ ...	1,090	...		2,125		
		Chota Nagpore „ ...	550	.....		800		
		Calcutta	500	.....	9,844	700	11,140	
Government Colleges and Schools.	Calcutta...	Sanskrit College and Hindoo School	...	.....		.....		1886-87.
		Presidency College	..	.....		.....		1887-88.
		Bethune School	...	4,000		.....		1885-86.
		Hare School	...	...		3,000		1888-89.
		Calcutta Madrassa College ...	...	.....		.....		1886-87
		Kidderpore School	...	.....		.....		1887-88.
		Buildings of the Military Orphan Society at Kidderpore ...	...	.....	4,000	.....	3,000	1888-89.
	Presidency	Barrackpore School ...	...	400		.....		1885-86.
		Baraset School	...	.....		2,000		1888-89.
		Hostel attached to ditto ...	...	.....				
		Kishnaghur College ...	...	.....		5,000		1882-83.
		Jessore School	...	.....		.....		1887-88.
		Berhampore College ...	...	.....		4,000		1888-89.
		Moorshedabad. { Nizamut College ...	...	.....		4,000		1888-89.
		Moorshedabad. { Ditto School ...	...	.....		.....		1881-82.
		Takee School	...	.....	400	2,000	17,000	1888-89.
		Carried over ...	...	.....	3,11,640	.....	4,07,025	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,11,640	...	4,07,025	
Government Colleges and Schools—*continued.*	Burdwan	Sibpore Engineering College ...	...	...		...		1886-87.
		Hooghly Branch School ...	...	...		2,000		1888-89.
		Chinsurah College ...	...	...		11,500		1888-89.
		Chinsurah Boarding-house ...	...	5,000		...		1882-83.
		Uttárpara School	...	...		3,500		1888-89.
		Howrah „	...	...		2,500		1888-89.
		Bankoorah „	...	...		...		1887-88.
		Soory „	...	...		...		1887-88.
		Midnapore „	...	..		...		Never done.
					5,000		19,500	
	Rajshahye	Julpigoree School	...	...		...		1887-88.
		Dinagepore „	...	400		...		1885-86.
		Rungpore „	...	...		500		1888-89.
		Bauleah College	...	...		...		1886-87.
		Bauleah New College ...	...	800		...		Built in 1883-84.
		Bauleah Collegiate School ...	...	1,000		...		1885.86.
		Bauleah Madrassa College ...	...	800		...		Built in 1883-84.
		Pubna School	...	...		...		1886-87.
		Bogra „	...	...		300		1888-89.
		Darjeeling School	...	...		...		1887-88.
		„ Bhootia Boarding-school (Fern Dale) ..	...	...		...		1887-88.
		School for children of Railway *employés* at Dow Hill ...	...	...		...		1886-87.
		Approach roads to ditto ...	...	...		...		1886-87.
		School's Hospital (formerly drafts men's quarters No. 11A) at ditto	...	...		...		Not stated.
		School Dhobees house (formerly subordinate quarters) at ditto ...	...	...		...		
		Dormitory building at ditto ...	...	4,000		...		Built in 1882-83.
		Head-master's residence at ditto (formerly circuit-house) ...	...	...		...		1887-88.
					7,000		800	
	Dacca ...	Dacca College	...	...		...		1887-88.
		Dacca Collegiate School ...	...	3,000		...		1883-84.
		Dacca Madrassa	...	.		1,200		1888-89.
		Burrisal School	...	2,000		...		Built in 1881-82.
		„ Head-master's residence	...	...		...		1887-88.
		„ Vernacular School ...	..	...		...		1887-88.
		Furreedpore School ...	...	...		1,200		1888-89.
		Bhola „ ...	...	...		...		1887-88.
		Mymensingh „	...	...		...		1887-88.
		„ (Hardinge School)	...	...		1,000		1888-89.
					5,000		3,400	
	Chittagong	Comillah School	...	...		...		1887-88.
		Chittagong Normal School ...	...	...		...		Rebuilt in 1886-87.
		Chittagong High „ ...	...	...		...		1887-88.
		Chittagong Madrassa ...	...	...		...		1887-88.
		Noakholly School	...	...		...		1887-88.
					...		...	
		Carried over ...	...	...	3,28,640	...	4,30,725	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,28,640	...	4,30,725	
Government Colleges and Schools—*concluded.*	Patna ...	Patna College	...	...		1,000		1888-89.
		Gya School	...	...		2,000		1888-89.
		Arrah "	...	...		...		1885-86 & 1886-87.
		Motihareo " Old ...	...	...		...		1887-88.
		Motihareo " New ...	...	...		...		Built in 1886-87.
		Chupra "	...	...		2,000		1888-89.
		Mozufferpore Zillah School ...	...	...		...		1886-87.
		" Training " ...	...	...		...		1886-87.
					...		5,000	
	Bhágalpur	Monghyr School	...	...		...		1886-87.
		Bhágalpur "	...	...		...		1887-88.
		Purneah "	...	...		...		1886-87.
		" (Mirza Hussain's Aided School)	...	...		...		1886-87.
		Maldah School	...	1,000		...		1885-86.
		Doomka "	...	...		...		Brought on books in 1886-87.
					1,000		...	
	Chota Nagpore.	Hazáribágh School	...	...		...		1887-88.
		Ranchee "	...	...		...		1887-88.
		Purulia "	...	...		...		1887-88.
		Chybassa "	...	2,000		...		1885-86.
					2,000		...	
	Orissa ...	Balasore School	...	500		...		1885-86.
		Balasore Normal School ...	...	200		...		1885-86.
		Pooree School	...	...		...		1887-88.
		Cuttack College	...	...		600		Partly in 1887-88 and partly in 1888-89.
		Cuttack Normal School ...	...	...		900		Ditto.
		Cuttack Office of Joint-Inspector	...	...		...		Built in 1882-83.
					700		1,500	
		Ordinary repairs to Government Colleges and Schools in the—						
		Burdwan Division ...	1,300	...		1,150		
		Presidency " ...	300	...		2,050		
		Rajshahye " ...	2,450	...		4,600		
		Dacca " ...	350	...		700		
		Chittagong " ...	1,050	...		325		
		Patna " ...	200	...		200		
		Bhágalpur " ...	550	...		500		
		Orissa " ...	1,150	...		1,050		
		Chota Nagpore " ...	300	...		100		
		Calcutta	3,100	...		4,000		
					10,750		14,675	
		Carried over ...	...	...	3,43,090	...	4,51,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,43,090	.....	4,51,900	
Hospitals and Dispensaries.	Calcutta...	Medical College Hospital at Calcutta	...	.....		12,000		1888-89.
		Nurses' quarters attached to ditto	...	.....		.....		Built in 1882-83.
		Eden Hospital, Calcutta ...	...	4,000		.....		Ditto 1882-83.
		Ezra Hospital, " ...	...	.....		.....		Ditto 1887-88
		Campbell Hospital and Superintendent's and Apothecary's residence at Sealdah ...	...	.....		.....		1886-87.
		Small-pox Hospital at ditto ...	...	2,500		.....		1882-83.
		Deputy Superintendent's quarters at ditto	...	.....		1,000		1888-89.
		Compound roads of Campbell Hospital at ditto	...	2,000		.....		1883-84.
		General Hospital at Dhallanda ...	...	5,000		10,000		Partly every year.
					13,500		23,000	
	Presidency	Temporary residence for Civil Medical Officer at Khoolna ...	...	.....		200		1888-89.
					.....		200	
	Rajshahye	Police Hospital at Darjeeling ...	...	.....		.....		1886-87.
		Eden Sanitarium at ditto ...	...	3,000		.....		Built in 1882-83.
		Residence of the Apothecary, Eden Sanitarium (Old Bhootia School)	...	1,000		.....		Never done.
		Dispensary and dead-house at Siliguri	...	.....		.....		1886-87.
					4,000		.....	
	Bhágalpur	Temporary accommodation for Medical Officers at Doomka ...	...	.....		.....		Built in 1888-89.
					.....		.....	
	Orissa ...	General Hospital at Cuttack ...	...	.....		.....		1887-88.
					.....		.....	
		Ordinary repairs to Hospitals and Dispensaries in the—						
		Presidency Division ...	50	.....		.....		
		Rajshahye " ...	100	.....		2,150		
		Bhágalpur " ...	100	.....		100		
		Orissa " ...	500	.....		350		
		Calcutta	2,500	.....		2,500		
					3,250		5,100	
Lock-Hospitals.	Calcutta...	Lock-hospital at Sealdah ...	...	.....		.....		1887-88.
		Lock-hospital at Alipore ...	...	.....		.....		Partially in 1886-87.
		Resident Medical Officer's quarters at ditto	...	.....		.....		Ditto.
					.....		.....	
		Ordinary repairs to Lock-hospitals	1,000	.....		700		
					1,000		700	
		Carried over ...	...	...	3,64,840	.....	4,80,900	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	3,64,840	.....	4,80,900	
Medical Colleges and Schools.	Calcutta ...	Medical College at Calcutta ...	...	.....		.....		1886-87.
		Principal's quarters attached to ditto	...	3,000		.....		1885-86.
		Student's ditto ditto ...	...	.....		.....		1886-87.
		Resident Physician's quarters ...	...	.....		.....		1886-87.
		Ditto Surgeon's quarters ...	...	.....		.....		1886-87.
		Museum	...	.....		2,500		1888-89.
		Campbell Medical School at Sealdah	...	.....		.....		1886-87.
		New Lecture Theatre attached to ditto	...	.....		.....		1887-88.
		No. 1 ditto ditto ...	...	.....		1,000		1888-89.
					3,000		3,500	
	Dacca ...	Medical School at Dacca ...	...	.....		.....		1886-87.
					.....		.....	
	Patna ...	Temple Medical School at Bankipore	...	.....		4,000		1888-89.
					.....		4,000	
		Ordinary repairs to Medical Colleges and Schools in—						
		Calcutta	2,000	.....		1,000		
		Patna Division	100	.....		.....		
		Dacca "	200	.....		100		
					2,300		1,100	
Lunatic Asylums.	Calcutta...	Lunatic Asylums at—						
		Dhallanda	...	.....		3,000		1888-89.
		Bhowanipore (European) ...	...	2,000		3,000		Partly in 1888-89.
					2,000		6,000	
	Presidency	Berhampore	...	.....		3,500		1888-89.
		Mayadapur	...	.....		.....		1881-82.
					.....		3,500	
	Dacca ...	Dacca	...	3,500		.....		1885-86.
					3,500		.....	
	Patna ...	Bankipore	...	.....		.....		1886-87.
					.....		.....	
	Orissa ...	Cuttack	...	.....		550		Partly in 1887-88 and partly in 1888-89.
					.....		550	
		Ordinary repairs to Lunatic Asylums in the—						
		Dacca Division ...	...	.....		400		
		Patna " ...	100	.....		200		
		Presidency " ...	500	.....		.....		
		Orissa " ..	250	.....		100		
		Calcutta	500	.....		.....		
					1,350		700	
		Carried over ...	...	.....	3,76,990	.....	5,00,250	

415

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	3,76,990	... ..	5,00,250	
Customs Buildings.	Calcutta ...	Customs buildings at—						
		Calcutta	...	.....		5,000		1888-89.
					.....		5,000	
	Presidency	Diamond Harbour ...		.....		... ..		
					.....		.....	1887-88.
	Chittagong	Chittagong	...	.....		.....		1887-88.
					.....		.....	
		Ordinary repairs to Customs Buildings in—						
		Calcutta	1,000	.....		.....		
		Presidency Division ...	100	... .		500		
		Chittagong	200	.....		100		
					1,300		600	
Registration	Burdwan	Registration Offices at—						
		Burdwan	...	.....		500		1888-89.
		Tumlook	...	.....		.....		Never done.
		Midnapore	...	500		.....		1885-86.
					500		500	
	Presidency	Jessore	...	1,000		.....		1883-84.
		Kishnaghur	...	..		300		1888-89.
					1,000		300	
	Rajshahye	Bauleah	...	.....		.....		1886-87.
		Serajgunj	...	.....		.....		1886-87. Temporary building.
		Julpigoree	.	... ..		500		1888-89.
		Dinagepore	...	......		250		1888-89.
		Rungpore		.....		250		1888-89.
					.....		1,000	
	Dacca ...	Furreedpore	...	.....		.....		1886-87.
		Burrisal	...	.. ...		.....		1887-88.
		Backergunge	...	.....		.....		1886-87.
		Bhola	...	.....		.....		1887-88.
		Bhánga	...	.....		.....		1887-88.
					.....		... ..	
	Chittagong	Chittagong	...	... ..		.....		1887-88.
		Noakholly	...	.....		.....		1887-88.
		Comillah	...	... ..		.....		1887-88.
					.....		.....	
	Patna ...	Chupra	...	.....		500		1888-89.
		Mozufferpore	...	.....		.....		1886-87.
		Arrah	.	... ..		.....		1887-88.
					.....		500	
		Carried over ...	...	.....	3,79,790	... ..	5,08,150	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	3,79,790	.....	5,08,150	
Registration —*concld.*	Chota Nagpore.	Registration Offices at—						
		Ranchee	...	.....		.....		1887-88.
		Hazáribágh	...	.....		500		1888-89.
					.....		500	
		Ordinary repairs to Registration Offices in the—						
		Burdwan Division ...	50	.....		200		
		Presidency " ...	...	.....		.....		
		Rajshahye " ...	200	.....		200		
		Dacca " ...	300	.....		200		
		Chittagong " ...	200	.....		150		
		Patna " ...	100	.....		100		
		Chota Nagpore " ...	100	.....		.....		
					950		850	
Miscellaneous Buildings.	Calcutta ...	Government Workhouse for vagrants in Amherst Street	...	.....		.....		1887-88.
		Buildings and works on the Maidan—						
		Balustrade	...	.....		.....		1886-87.
		Towers, pillars, and monuments	...	.....		.....		1882-83.
					.....		.....	
	Presidency	Semaphore Tower at Barrackpore	...	.....		.....		1887-88.
		" at Paikpara ...	...	.....		.....		1888-89.
		" at Sookchur ...	...	.....		.....		1887-88.
		" at Belghurriah	..	200		.....		1880-81.
		Maintenance of block at Akra ...	...	6,500		6,000		Partly in 1888-89.
		Meteorological observatory at Alipore	...	.....		1,000		1888-89.
		Amir Ally's house at Moorshedabad	...	.....		.....		1886-87.
		Civil Surgeon's office at Berhampore	...	300		.....		
					7,000		7,000	
	Burdwan	Botanical Gardens at Shibpore ..	...	.....		10,000		1888-89.
		Maintenance of block at Barákar	...	27,200		.....		
		Pucca Ghât at Hooghly ...	...	.....		600		1888-89.
		Juggul Addy's Ghât at Serampore	...	.....		300		1888-89.
		Flag-staff Ghât at Serampore ...	...	.....		250		1888-89.
		Agency Building at Contai ...	...	.....		.....		Not stated.
					27,200		11,150	
		Carried over ...	...	.....	4 14,940	.....	5,27,650	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	4,14,940	.....	5,27,650	
Miscellaneous Buildings—*concluded.*	Rajshahye	Curator's quarters and approach road to Botanical Gardens at Darjeeling	...	.....		.....		1887-88.
		Conservatory in the Lloyd's Botanical Gardens at ditto ...	...	.....		.....		1887-88.
		Cantonment buildings at Julpigoree	...	.....		.....		Brought on books in 1883-84.
		Manager's office at Joypur in Bogra district	...	.....		1,000		1888-89.
		Tehsil office at Fallacotta ...	...	500		.....		Built in 1885-86.
					500		1,000	
	Bhágalpur	Fort bridges (three) at Monghyr	...	.....		.....		1886-87.
		Quarter Master Serjeant's Bungalow at Bhágalpur used by Miss Priminger as a School ...	...	.....		.....		1887-88.
		Military Buildings at Bhágalpur	...	.....		.....		1887-88.
		Half of Bungalow No. 7 at Doomka	...	.....		.....		1887-88.
					.....		.....	
	Patna ...	Cavalry barracks at Bankipore ...	...	.....		.....		1887-88.
		Infantry „ at „ ...	...	.....		.....		1887-88.
		Nepal frontier boundary pillars...	...	200		200		Various years.
		Stud buildings, &c., at Poosah	...	.....		.....		1887-88.
		Model farm-house at Arrah ...	...	.....		.....		1886-87.
		Market at Nasreegunge on the Arrah canal	...	.....		.....		1886-87.
		Fort buildings at Buxar ...	...	.....		.....		1886-87.
		Stud „ at „ ...	...	.....		.....		1879-80.
					200		200	
		Ordinary repairs to Miscellaneous Buildings—						
		Rajshahye Division ...	1,000	.....		3,000		
		Burdwan „ ...	610	.....		.....		
		Dacca „ ...	...	.....		1,100		
		Patna „ ...	500	.....		700		
		Bhágalpur „ ...	300	.....		600		
		Presidency „ ...	700	.....		800		
		Calcutta ...	1,600	.....		1,000		
					4,710		7,200	
Public Works Buildings.	Calcutta	Public Works Store-yard at Tolly's Nullah	...	.....		.....		Not known.
		Building No. 3, Church Lane, Calcutta	...	.....		.....		Ditto.
		Sub-divisional offices and quarters at Hastings	...	.....		2,000		1888-89.
		Late Distillery Building at Kidderpore	...	.....		.....		Not known.
					.....		2,000	
		Carried over ...	...	.....	4,20,350	.....	5,38,050	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	... ..	4,20,350	.....	5,38,050	
Public Works Buildings—*continued.*	Presidency	Inspection-bungalow at Khoolna	...	.....		300		Temporary building, 1888-89.
		Executive Engineer's godown at Kishnaghur	...	.....		.....		1885-86.
		Ditto ditto at Berhampore	...	.....		.....		1881-82.
					.. ...		300	
	Burdwan	New Workshop buildings, with roads and paths, &c., at Shibpore	...	.....		5,000		1888-89.
		Superintendent's quarters and out-offices at ditto ...						
		Sluices at ditto	...	.....		500		1888-89.
		Overseer's bungalow at Barákar...	...	.....		...		1886-87.
		Engineer's godown at Burdwan...	...	200		.....		1881-82.
		Public Works Buildings at Midnapore	...	...		.....		Not stated.
					200		5,500	
	Rajshahye	Store-godown at Bauleah ...	...	...		.....		Temporary building.
		Ditto at Pubna ...	...	.....		.....		Ditto.
		Ditto at Bogra ...	...	.....		.....		Ditto.
		Ditto at Dinagepore ...	...	100		.....		1881-82.
		Ditto at Julpigoree ...	...	...		.....		1887-88.
		Ditto at Rungpore	...	100		.....		1881-82.
		Workshop and godown at Darjeeling, No. 1	...	.....		500		1888-89.
		Ditto ditto, No. 2 ...	...	.....		500		1888-89.
		Inspection-bungalow for the use of Public Works Department Officers at Siliguri ...	...	... ..		.....		Not stated.
					200		1,000	
	Dacca ...	Store-godown at Mymensingh ...	...	.....		.....		Temporary buildings.
		Ditto at Dacca ...	...	.....		...		
		Ditto at Furreedpore ...	...	.....		.....		
		Inspection-bungalow for the use of Public Works Department Officers at Furreedpore ...	...	.....		.....		Re-built in 1886-87.
		Ditto ditto at Rajbari ...	...	... ..		.....		Re-built in 1888-89.
		Public Works Godown at Burrisal	...	.....		.....		1885-86.
		Godown for river-works at Mymensingh	...	.....		300		1883-84.
		Executive Engineer's Office at Dacca (formerly Native Infantry Hospital)	...	1,000		.. ...		
					1,000		300	
	Chittagong	Store-godown at Comillah ...	...	.. ...		.....		Temporary buildings.
		Ditto at Chittagong ...	...	.....		.....		
		Ditto at Noakholly ...	...	.....		.....		
		Inspection bungalow at Cox's Bazar	...	.....		.....		Not known.
					.....		.....	
		Carried over ...	...	... ..	4,21,750	.....	5,45,150	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
		Civil Buildings—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	.....	4,21,750	.....	5,45,150	
Public Works Buildings—*concluded.*	Patna ...	Store-godown at Bankipore ...	...	.....		.....		1887-88.
		Ditto at Gya ...	...	.....		.....		1887-88.
		Ditto at Arrah ...	...	.....		100		1888-89.
		Ditto at Buxar ...	...	100		.....		1885-86.
		Overseer's bungalow at Mozufferpore	...	.....		... ..		1886-87.
		Store-godown and office shed at Durbhunga	...	200		200		1883-84.
					300		300	
	Bhágalpur	Store-godown at Bhágalpur ...	...	....		.....		1887-88.
		Ditto at Purneah ...		.....		.....		1886-87.
					.....		.....	
	Chota Nagpore.	Ditto at Hazáribágh ...	...	.....		300		1888-89.
		Ditto at Giridíh ...	...	.....		200		1888-89.
		Ditto at Purulia ...	.	.....		300		1888-89.
		Ditto at Ranchee ...	...	.....		.....		1887-88.
					.....		800	
	Orissa ...	Public Works buildings at Cuttack	...	.....		.....		Partly in 1882-83.
					.....		... ..	
		Ordinary repairs to Public Works Buildings in the—						
		Burdwan Division ...	500	.....		250		
		Presidency " ...	450	.....		50		
		Rajshahye " ...	2,150	.....		1,750		
		Dacca " ...	300	.....		550		
		Chittagong " ...	500	.....		200		
		Patna " ...	100	.....		300		
		Bhágalpur " ...	100	.....		100		
		Orissa " ...	... ..	.....		.. ...		
		Chota Nagpore " ...	200	.....		50		
		Calcutta	850	.....		500		
					5,150		3,750	
		Total Civil Buildings { Provincial Funds	...	.....	4,27,200	.....	5,50,000	
		Total Civil Buildings { Contributions ...	...	.....	.....	.....	.....	
		Total ...	...	.....	4,27,200	.....	5,50,000	

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total
	Communications.	Rs.	Rs.	Rs.	Rs.
Metalled and bridged roads.	*Grand Trunk Road* (388½ *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 1,107 *bridges and culverts of an aggregate waterway of* 18,768 *feet*—				
	[*Calcutta to Palta Ghât* (14½ *miles*) *and Palta Ghât crossing,* 17*th mile, to Chota Kund,* 52*nd mile,* (25 *miles*), *transferred to the District Boards of the* 24-*Pergunnahs and Hooghly respectively.*]				
	Chota Kund to Barákar, 52*nd mile to* 149*th mile* (98 *miles*), *transferred to the District Board of Burdwan* ...	.....	.....	67,900	67,900
	Barákar to Bagodar, 149*th mile to* 215*th mile* (66 *miles*)—				
	Collecting metal	5,000		10,100	
	Spreading and consolidating ...	5,000		5,500	
	Maintenance	5,000		5,000	
	Bridges and culverts	1,000		1,100	
	Bungalows and cooly huts ...	1,000		1,000	
	Barákar bridge, with approaches ...	1,000		1,000	
	Toll-house and out-offices ...	100		100	
	Planting and maintaining trees ...	500	18,600	600	24,400
	Bagodar to Bhullua Chuttee, 216*th mile to* 268*th mile* (53 *miles*)—				
	Collecting metal	6,000		9,000	
	Spreading and consolidating ...	3,000		6,000	
	Maintenance	5,000		5,000	
	Bridges and drains	800		800	
	Bungalows, &c. (7)	1,600		1,600	
	Planting and maintining trees ...	500	16,900	500	22,900
	Bhullua Chuttee to Baroon-on-Sone, 268*th mile to* 335*th mile* (67 *miles*), *transferred to the District Board of Gya* ...	.....	.....	21,500	21,500
	Sone to Karamnása, 335*th mile to* 391*st mile* (56 *miles*), *transferred to the District Board of Shahabad*	.....		25,000	
	Maintaining the Sone causeway ...	5,000	5,000	5,000	30,000
	Carried over ...	.....	40,500	.....	1,66,700

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	40,500	.....	1,66,700
Metalled and bridged roads —*continued.*	*Old Grand Trunk Road* (15¾ *miles*), *with an average width of* 36 *feet, of which* 12 *feet are metalled, and with* 32 *bridges and culverts of an aggregate waterway of* 381 *feet—*				
	From Chandalpara Lane, 886 *feet north of the* 4*th mile-stone to* 20*th mile-post at Gyretty Ferry* (15¾ *miles, of which* 12¾ *miles from Bally to Gyretty Ghât have been transferred to the District Board of Hooghly*).				
	Collecting metal	.....		2,000	
	Spreading and consolidating ...	.....		500	
	Maintenance	500		250	
	Bridges and culverts	200		250	
	Planting and maintaining trees ...	.....		.....	
			700		3,000
	*Patna and Gya Road** (80 *miles*), *with an average width of* 30 *feet, of which* 16 *are metalled, and with* 222 *bridges and culverts of an aggregate waterway of* 8,874 *feet—*				
	1*st mile to Railway crossing* (1½ *miles*)—				
	Collecting metal ...	500		500	
	Spreading and consolidating ...	100		100	
	Maintenance	200		200	
	Bridges and drains	150		150	
	Bungalows	150		100	
	Planting and maintaining trees ...	100		100	
			1,200		1,150
	Dinapore to Khagoul Railway Station Road (3½ *miles*), *with an average width of* 30 *feet, of which* 14 *are metalled, and with* 8 *bridges and culverts of an aggregate waterway of* 334 *feet—*				
	Collecting metal	3,000		3,000	
	Spreading and consolidating ...	800		500	
	Maintenance	300		300	
	Bridges and drains	500		500	
	Planting and maintaining trees ...	200		200	
			4,800		4,500
	Dinapore and Bankipore metalled road (6½ *miles*), *with an average width of* 42 *feet, of which* 14 *feet are metalled, and with* 24 *bridges and culverts of an aggregate waterway of* 205 *feet—*				
	Collecting metal	5,000		3,000	
	Spreading and consolidating ...	1,200		500	
	Maintenance	300		300	
	Bridges and drains	300		300	
	Planting and maintaining trees ...	200		200	
			7,000		4,300
	Carried over ...	.....	54,200	.....	1,79,650

* Under the charge of State Railway and District Boards, with the exception of the portion provided for above.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90.		Estimate, 1888-89.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	54,200	.....	1,79,650
Metalled and bridged roads —*continued.*	*Lake road at Motihari* (1 *mile* 670 *feet*) *with an average width of* 43 *feet, of which* 12 *feet are metalled, and with* 2 *culverts of an aggregate waterway of* 251 *s. feet*—				
	Repairs	500	500	300	300
	Midnapore and Raneegunge Road (101 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 259 *bridges and culverts of an aggregate waterway of* 2,045 *feet*—				
	Raneegunge to Damoodur River (3 *miles*) *transferred to the District Board of Burdwan*	.....	.....	3,700	3,700
	Damoodur to Kurkasole (58 *miles*) *and Bishanpore Loop-line* (4 *miles*), *transferred to the District Board of Bankoora* ...	.....	.....	16,600	16,600
	Kurkasole to Midnapore (36 *miles*)—				
	Collecting metal	4,000		3,000	
	Spreading and consolidating ...	3,000		1,400	
	Maintenance	1,000		800	
	Bridges and drains (78) ...	800		800	
	Bungalows (2)	300		400	
	Planting and maintaining trees ...	100	9,200	100	6,500
	Lithuria Road from Sitarámpur to Lithuria (6 *miles*), *with an average width of* 20 *feet, of which* 8 *to* 12 *feet are metalled, with* 6 *culverts of an aggregate waterway of* 13 *feet*—				
	Grand Trunk Road to Damoodur River (3¼ *miles*), *transferred to the District Board of Burdwan*	.....	.....	4,150	4,150
	Orissa Trunk Road (321½ *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 342 *bridges and culverts of an aggregate waterway of* 18,752 *feet*—				
	[*Calcutta to Atcheepore* (14 *miles*), *transferred to the District Board of* 24-*Pergunnahs*].				
	Carried over ...	.....	63,900	.....	2,10,900

423

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	63,900	.....	2,10,900
Metalled and bridged roads —*continued.*	*Orissa Trunk Road, &c.*—continued.				
	Oolaberiah to Chundinabazar (92 *miles*)—				
	Collecting metal	20,000		15,000	
	Spreading and consolidating ...	3,000		2,500	
	Maintenance	2,000		2,500	
	Bridges and drains	2,500		5,000	
	Bungalows	400		1,000	
	Planting and maintaining trees ...	200		200	
			28,100		26,200
	Chundinabazar to Sálandi River (78 *miles*)—				
	Collecting metal	15,000		15,000	
	Spreading and consolidating ...	3,000		2,500	
	Maintenance, inclusive of petty repairs to berms, slopes and culverts ...	9,800		2,500	
	Bridges and drains	2,500		7,500	
	Bungalows ...	1,500		1,000	
	Planting and maintaining trees ...	500		500	
			32,300		29,000
	Sálandi River to Byturni (17½ *miles*)—				
	Collecting metal	4,000		6,000	
	Spreading and consolidating ...	1,000		1,000	
	Maintenance	400		400	
	Bridges and drains	500		500	
	Bungalows (2)	500		200	
	Planting and maintaining trees ...	.....		.....	
			6,400		8,100
	Byturni to Brahmini (15 *miles*)—				
	Collecting metal	3,000		3,000	
	Spreading and consolidating ...	800		800	
	Maintenance	300		400	
	Bridges and drains	300		300	
	Bungalow (1)	200		150	
	Planting and maintaining trees ...	...		.....	
			4,600		4,650
	Brahmini to Mahánadi at Cuttack (29 *miles*)—				
	Collecting metal	6,000		3,000	
	Spreading and consolidating ...	3,500		1,500	
	Maintenance	2,000		2,000	
	Bridges and drains	1,000		1,000	
	Bungalows (5)	1,000		1,000	
	Planting and maintaining trees ...	.....		.....	
			13,500		8,500
	Carried over ...	.....	1,48,800	.....	2,87,350

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	1,48,800	.....	2,87,350
Metalled and bridged roads —*continued.*	*Orissa Trunk Road, &c.*—concluded. *Cuttack to Ganjam* (75 *miles*)—				
	Collecting metal	12,000		14,000	
	Spreading and consolidating ...	6,000		4,000	
	Maintenance	3,000		2,500	
	Bridges and drains	3,000		3,000	
	Bungalows (7)	3,000		2,500	
	Planting and maintaining trees ...	1,000		500	
			28,000		26,500
	Cuttack and Pooree Road (52 *miles*), *with an average width of* 24 *feet, of which* 12 *feet are metalled, and with* 49 *bridges and culverts of an aggregate waterway of* 94 *feet*—				
	Collecting metal	12,000		10,000	
	Spreading and consolidating ...	3 500		2,500	
	Maintenance	2,500		2,000	
	Bridges and drains	2,000		2,000	
	Bungalows (6)	2,500		1,000	
	Planting and maintaining trees ...	1,000		1,000	
			23,500		18,500
	Pilgrim Road (8¾ *miles*), *with an average width of* 18 *feet, of which* 8 *feet are metalled, and with* 5 *bridges and culverts of an aggregate waterway of* 10½ *feet*—				
	1*st Section, from Noontikri bridge to north bank of Mahánadi* (3½ *miles*)—				
	Collecting metal	1,000		800	
	Spreading and consolidating ...	500		300	
	Maintenance	500		500	
			2,000		1,600
	2*nd Section* (5¼ *miles*)—				
	Collecting metal	1,000		500	
	Spreading and consolidating ...	500		200	
	Maintenance	200		200	
	Bridges and drains	200		100	
	Planting trees	300		100	
			2,200		1,100
	Ganges and Darjeeling Road from Caragolah to Siliguri (124 *miles*), *with an average width of* 30 *feet, of which* 12 *feet are metalled, and with* 75 *bridges and culverts of an aggregate waterway of* 6,910 *feet*—				
	[*Caragolah to Titalyah* (106 *miles*) *transferred to the District Board of Purneah*].				
	Carried over ...	.....	2,04,500	.....	3,35,050

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward	.....	2,04,500	.....	3,35,050
Metalled and bridged roads —*continued.*	*Ganges and Darjeeling Road, &c.*—concluded.				
	Titalyah to 122nd mile (16 miles) transferred to the District Board of Julpigoree	.....	.....	†11,200	11,200
	123rd, 124th, and part of the 125thm ile (2 miles and—feet)—				
	Maintenance	500		.....	
	Inspection-bungalow (1) ...	200	700	.....	.....
	Siliguri Station Feeder Road (4,000 feet), with an average width of 30 feet, of which 12 feet are metalled, and with one bridge of a waterway of 40 feet—				
	Maintenance	400		300	
	Special repairs	.....	400	.....	300
	Road from Kurseong to Mátigara viâ *Punkabari (18 miles), with an average width of 20 feet, of which 8 feet are metalled, and with bridges and culverts of an aggregate waterway of 1,480 feet*—				
	Collecting metal	2,500		2,500	
	Maintenance	2,500		2,500	
	Bridges	7,000		3,000	
	Travellers' sheds (3)	300		300	
	Special repairs	.....	12,300	.....	8,300
	Road from Mátigara to Darjeeling Hill Cart Road (2 miles), with an average width of 20 feet, of which 10 feet are metalled, and with 10 bridges and culverts of an aggregate waterway of 673 feet—				
	Maintenance	450		450	
	Bridges	250	700	250	700
	Darjeeling Hill Cart Road (49 miles), with an average width of 22 feet, of which 16 feet are metalled, and with 554 bridges and culverts of an aggregate waterway of 5,279 feet—				
	For repairs and maintenance by Darjeeling-Himalayan Railway Company, Limited, including 15 per cent. for supervision	50,000		50,000	
	Reserve for special repairs ...	25,000	75,000	25,000	75,000
	Terai Road (8 miles)—				
	Collecting metal	.....		.....	
	Spreading new coating	.....		.....	
	Maintenance	.....		.....	
	Bridges	.....		.....	
	Raising earthen sides	.....	.....	.....	.....
	Carried over ...	.....	2,93,600	.....	4,30,550

* Included in †

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	2,93,600	.....	4,30,550
Metalled and bridged roads —*continud.*	*Darjeeling Hill Cart Road*—concluded. *Lower Section* (21 *miles*)—				
	Collecting metal	.....		.....	
	Spreading new coating	.....		.....	
	Maintenance	.....		.....	
	Bridges	.....		.....	
	Halting shed (1)	.....		.....	
	Inspection bungalows (2) ...	800		.....	
	Special repairs—repairing revetments and breast walls	.....	800	.....	.....
	Upper Section (20 *miles*)—				
	Collecting metal	.....		.....	
	Spreading new coating	.....		.....	
	Maintenance	.....		.....	
	Bridges	.....		.....	
	Halting sheds (3)	.....		.....	
	Inspecting bungalows (2) ...	.....		.....	
	Special repairs—repairing revetments and breast walls ..	.....	.....	.....	.....
	Ghoompahar Forest Road from Ghoom station to Sookiapokri (about 7 miles) with an average width of 14 *feet, of which* 10 *feet are metalled, and with* 20 *bridges and culverts of an aggregate waterway of* 51 *feet*—				
	Maintenance	1,000		2,000	
	Bridges and culverts	500		.....	
	Wooden railing	500	2,000	.....	2,000
	Diversion of the Hill Cart Road through Kurseong Bazar (1,428 *feet*), *with an average width of* 25 *feet, of which* 12 *feet are metalled, and with* 4 *culverts of an aggregate waterway of* 16 *feet*—				
	Maintenance	50		50	
	Special repairs	.....	50	.....	50
	Road from Naxalbaree to Gareedhura (11½ *miles*) *with an average width of* 25 *feet of which* 10 *feet are metalled, and with* 29 *bridges and culverts of an aggregate waterway of* 773 *feet*—				
	Collecting metal	3,000		.....	
	Spreading new coating ...	.....		.....	
	Maintenance	1,000		1,000	
	Bridges and culverts	2,000	6,000	1,000	2,000
	Carried over ...	.....	3,02,450	.....	4,34,600

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	3,02,450	.....	4,34,600
Metalled and bridged roads —*continued.*	*Roads at Náráyanganj (1⅔ miles) with an average width of 36 feet, of which 15 feet are metalled, and with 7 bridges and culverts of an aggregate waterway of 19½ feet—*				
	Collection of jhama metal and black laterite	600		3,000	
	Spreading and consolidating ...	100		400	
	Maintenance	100		300	
	Planting trees	200		150	
			1,000		3,850
	Calcutta Maidan Roads (12 miles), with an average width of 50 feet, of which all are metalled, and with 56 bridges and culverts of an aggregate waterway of 245 feet—				
	Collecting metal	30,000		30,000	
	Spreading and consolidating ...	5,500		5,500	
	Maintenance	42,000		42,000	
	Repairs to Secretaries' and other walks	1,000		1,000	
			78,500		78,500
	Calcutta Strand Road from Chandpal Ghat to Hastings Bridge (1¾ miles), with an average width of 68 feet, of which 60 feet are metalled, and with 5 bridges and culverts of an aggregate waterway of 26 feet—				
	Collecting metal	6,500		6,000	
	Spreading and consolidating ...	1,500		1,500	
	Maintenance	8,500		8,500	
	Repairs to railings along the road ...	500		500	
			17,000		16,500
	Akra Farm Road from Sand Ghát to Mateabruze (4½ miles), with an average width of 18 feet, of which 10 feet are metalled, and with 4 bridges and culverts of an aggregate waterway of 48 s. feet—				
	Collecting metal	1,500		.....	
	Spreading and consolidating ...	400		.....	
	Maintenance	500		... ..	
	Planting and maintaining trees ...	100		.....	
			2,500		.....
	Burhee to Hazáribágh (23 miles), with a width varying from 16 to 20 feet, of which 8 feet are metalled, and with 73 bridges and culverts of an aggregate waterway of 910 feet 3 inches—				
	Collecting metal	.....		.....	
	Spreading and consolidating ...	... ..		.....	
	Maintenance	4,000		4,000	
	Bridges and drains	400		400	
	Bungalows and cooly huts ...	300		300	
	Planting and maintaining trees ...	200		200	
			4,900		4,900
	Carried over ...	.....	4,06,350	.....	5,38,350

428

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90.		Estimate, 1888-89.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	4,06,350	.....	5,38,350
Metalled and bridged roads —*continued.*	*Hazáribágh and Bagodar Road* (33 *miles*), *with an average width of* 21 *feet, of which* 8 *feet are metalled, and with* 83 *bridges and culverts of an aggregate waterway of* 924 *feet*—				
	Collecting metal	3,000		3,000	
	Spreading and consolidating ...	2,000		2,000	
	Maintenance	2,000		2,000	
	Bridges and drains	400		400	
	Bungalows	200		200	
	Planting and maintaining trees ...	200		200	
			7,800		7,800
	Giridíh and Doomree Road (26 *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 73 *bridges and culverts of an aggregate waterway of* 537 *feet*—				
	Giridíh to Grand Trunk Road (26 *miles*)—				
	Collecting metal	2,500		2,500	
	Spreading and consolidating ...	2,000		2,000	
	Maintenance	2,000		2,000	
	Bridges and drains	500		500	
	Inspection bungalows, &c. ...	200		200	
	Planting and maintaining trees ...	200		200	
			7,400		7,400
	Barákar and Purulia Road (46 *miles*), *with an average width of* 24 *feet, of which* 8 *to* 14 *feet are metalled, and with* 84 *bridges and culverts of an aggregate waterway of* 1,077 *feet*—				
	Barákar to Damoodar (4 *miles*)—				
	Collecting metal	2,000		2,000	
	Spreading and consolidating ...	550		550	
	Maintenance	150		150	
	Bridges and culverts	100		100	
	Planting and maintaining trees ...	.....		.....	
			2,800		2,800
	1*st Section* (17 *miles*)—				
	Collecting metal	3,000		6,300	
	Spreading and consolidating ...	1,500		2,200	
	Maintenance	1,500		1,500	
	Bridges and drains	600		400	
	Bungalows	400		500	
	Planting and maintaining trees ...	300		300	
			7,300		11,200
	Carried over ...	.....	4,31,650	.....	5,67,550

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	4,31,650	.....	5,67,550
Metalled and bridged roads —*continued.*	*Barákar and Purulia road, &c. (concluded)—2nd Section* (25 *miles*)—				
	Collecting metal	4,000		6,500	
	Spreading and consolidating ...	2,000		4,000	
	Maintenance	2,400		2,000	
	Bridges and drains	400		400	
	Bungalows	300		400	
	Planting and maintaining trees ...	400		400	
			9,500		13,700
	Churra and Amundi Road (8¼ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 9 *culverts of an aggregate waterway of* 50 *feet*—				
	Collecting metal ...	400		4,500	
	Spreading and consolidating ...	...		2,600	
	Maintenance	1,000		450	
	Bridges and drains ...	100		100	
	Planting and maintaining trees ...	200		200	
			1,700		7,850
	Madhubun Branch Road (3 *miles*) *with an average width of* 15 *feet, of which* 8 *feet are metalled, and with* 8 *culverts of an aggregate waterway of* 190 *feet*—				
	Collecting metal	400		400	
	Spreading and consolidating ...	300		300	
	Maintenance	300		300	
			1,000		1,000
	Pareshnath Hill Road (6¾ *miles*) *with an average width of* 8 *feet, of which* 8 *feet are metalled, and with* 35 *bridges and culverts of an aggregate waterway of* 180 *feet*—				
	Maintenance	600		600	
			600		600
	Hazáribágh and Ranchee road (56½ *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 196 *bridges and culverts of an aggregate waterway of* 1943 *feet*:—				
	1*st Section from Hazáribágh to Mandu* (16 *miles*)—				
	Collecting metal	600		1,000	
	Spreading and consolidating ...	800		1,500	
	Maintenance	1,700		3,000	
	Bridges and drains	300		500	
	Bungalows and huts, &c. ...	200		300	
	Planting and maintaining trees .	100		200	
			3,700		6,500
	Carried over ...	.....	4,48,150	.....	5,97,200

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAILS OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	4,48,150	.....	5,97,200
Metalled and bridged roads —*continued.*	*Hazáribágh and Ranchee road* (concluded)— *2nd Section from Mandu to Ramghur* (12 *miles*)—				
	Collecting metal	400		*.....	
	Spreading and consolidating ...	700		*.....	
	Maintenance	1,300		*.....	
	Bridges and drains	200		*.....	
	Bungalows and huts, &c. ...	100		*.....	
	Planting and maintaining trees ...	100		*.....	
			2,800		.....
	3rd Section from Ramghur to Chota Paloo (10 *miles*)—				
	Collecting metal	400		1,000	
	Spreading and consolidating ...	200		700	
	Maintenance	800		4,000	
	Bridges and drains	100		600	
	Bungalows and huts, &c. ...	100		500	
	Planting and maintaining trees ...	100		500	
			1,700		7,300
	4th Section from Chota Paloo to Ranchee (18½ *miles*)—				
	Collecting metal	600		†.....	
	Spreading and consolidating ...	300		†.....	
	Maintenance	1,200		†.....	
	Bridges and drains	200		†.....	
	Bungalows and huts, &c. ...	100		†.....	
	Planting and maintaining trees ...	100		†.....	
			2,500		.....
	Ranchee and Chybassa road (81 *miles*), *with an average width of* 20 *feet, of which feet are metalled, and with bridges and culverts of an aggregate waterway of feet:*— *1st Section from Ranchee to Khoonti* (23 *miles*)—				
	Collecting metal	2,000		.....	
	Spreading and consolidating ...			.....	
	Maintenance			.....	
	Bridges and drains			.....	
	Bungalows and huts, &c. ...			.....	
	Planting and maintaining trees ...			.....	
			2,000		.....
	2nd Section from Khoonti to Bandgaon (17 *miles*)—				
	Collecting metal	2,000		.....	
	Spreading and consolidating ...			.....	
	Maintenance			.....	
	Bridges and drains			.....	
	Bungalows and huts, &c. ...			.....	
	Planting and maintaining trees ...			.....	
			2,000		.....
	Carried over ...	.....	4,59,150	...	6,04,500

* Included in the amounts provided for the 1st section.
† Included in the amounts provided for the 3rd section.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	...	4,59,150	...	6,04,500
Metalled and bridged roads —*continued.*	*Ranchee and Chyebassa road*—concluded.				
	3rd Section from Bandgaon to Chuckradharpore (26 *miles*)—				
	Collecting metal	2,000		.....	
	Spreading and consolidating ...			.....	
	Maintenance			.....	
	Bridges and drains			.....	
	Bungalows and huts, &c. ...			.....	
	Planting and maintaining trees ...			.....	
			2,000		.....
	4th Section from Chuckradharpore to Chybassa (15 *miles*)—				
	Collecting metal	2,000		.....	
	Spreading and consolidating ...			.....	
	Maintenance			.....	
	Bridges and drains			.....	
	Bungalows and huts, &c. ...			.....	
	Planting and maintaining trees ...			.....	
			2,000		.....
	Ranchee and Purulia road (71 *miles*), *with an average width of* 20 *feet, of which* 8 *feet are metalled, and with* 244 *bridges and culverts of an aggregate waterway of* 1890 *feet*—				
	1st Section from Ranchee to Rajadera (15 *miles*)—				
	Collecting metal	.....		.....	
	Spreading and consolidating ...	.....		.....	
	Maintenance	900		5,000	
	Bridges and drains	100		500	
	Bungalows and huts, &c. ...	200		500	
	Planting and maintaining trees ...	100		200	
			1,300		6,200
	2nd Section from Rajadera to Hurwadi Bridge (13 *miles*)—				
	Collecting metal	.....		*	
	Spreading and consolidating ...	.....		*	
	Maintenance	800		*	
	Bridges and drains	100		*	
	Bungalows and huts, &c. ...	200		*	
	Planting and maintaining trees ...	100		*	
			1,200		.....
	3rd Section from Hurwadi Bridge to Toolin (9 *miles*)—				
	Collecting metal	.....		*	
	Spreading and consolidating ...	.....		*	
	Maintenance	300		*	
	Bridges and drains	.....		*	
	Bungalows and huts, &c. ...	100		*	
	Planting and maintaining trees ...	.....		*	
			400		.....
	Carried over ...	...	4,66,050	...	6,10,700

* Included in the amounts provided for the 1st section.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	4,66,050	.....	6,10,700
Metalled and bridged roads —*concluded.*	*Ranchee and Purulia road*—concluded— *4th Section from Toolin to Purulia* (34 *miles*)—				
	Collecting metal	4,500		3,600	
	Spreading and consolidating ...	3,000		1,650	
	Maintenance	2,800		2,800	
	Bridges and drains	500		500	
	Bungalows and huts, &c. ...	800		500	
	Planting and maintaining trees ...	400		400	
			12,000		9,450
	Lump-sum grants to District Boards for the maintenance of the following provincial roads :—				
	The District Board of the 24-Pergunnahs—				
	Grand Trunk Road from Calcutta to Phultaghât (14½ miles) ...	.....		14,500	
	Calcutta to Diamond Harbour Road (27½ miles)	.....		23,900	
	Orissa Trunk Road from Calcutta to Atcheepore (14 miles) ...	.....		9,300	
	Cossipore—Dum-Dum Road (3 miles)	.....		5,300	
	Calcutta and Jessore Road up to 28th mile and a half, lying in 24-Pergunnahs district (25½ miles) ...	.....		27,000	
			.....		80,000
	The District Board of Jessore—				
	Calcutta and Jessore Road lying in Jessore district from the half of 29th mile to the end of the road (45½ miles)	.....		21,750	
			.....		21,750
	The District Board of Hooghly—				
	Old Grand Trunk Road from Bally to Gyretty Ghât (12¾ miles) ...	.....		9,200	
	Grand Trunk Road from Phultaghât to Chotakund—17th to 51st mile (34 miles)	.....		21,800	
			.....		31,000
	The District Board of Burdwan—				
	Grand Trunk road from Chota Kund to Barákar from 52nd mile to 149th mile (97¼ miles) ...				
	Lithooria road from Grand Trunk road to Damoodur river (3¼ miles) ...	50,000		.....	
	Raneegunge and Midnapore road from Raneegunge to Damoodur river (3 miles)				
			50,000		.....
	The District Board of Bankoora—				
	Raneegunge and Midnapore road from Damoodur river to Kurkasole (58 miles) and Bishanpore Loop-line (4 miles)	15,000		.....	
			15,000		.....
	Carried over ...	.....	5,43,050	.....	7,52,900

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90.		Estimate, 1888-89.	
		Amount.	Total.	Amount.	Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	5,43,050	.....	7,52,900
Metalled and bridged roads —*continued.*	*Lump sum grants to the District Boards*— (concluded.)				
	The District Board of Gya—				
	Grand Trunk road from Bhullua Chuttee to Baroon-on-Sone from 268th mile to 335th mile (67 miles)	20,000	20,000	.....	.....
	The District Board of Shahabad—				
	Grand Trunk road from Sone to Karamnása from 335th mile to 391st mile (56 miles) ...	20,000	20,000	.....	.....
	Reserve at the disposal of Government for unforeseen charges	89,100	89,100	27,300	27,300
Raised and bridged and unmetalled roads.	*Lake Road at Hazáribágh* (6 *miles*)—				
	Maintenance	1,000	1,000	1,000	1,000
	Cuttack and Sonepore Road, from Cuttack, viâ *Sonepore, to the Central Provinces* (130 *miles*)—				
	Maintenance	14,000		10,000	
	Bungalows (14)	3,000	17,000	2,000	12,000
	Cuttack and Sumbulpore Road, from Cuttack, viâ *Angul, to the boundary of the Central Provinces* (110 *miles*)—				
	Maintenance	10,000		5,000	
	Bungalows (7)	2,000	12,000	1,500	6,500
	Chittagong Trunk Road from the Megna River to Chittagong (123 *miles*)—				
	Dáudkandi on the Megna to Fenny River (78 *miles*) *transferred to the District Boards of Noakholly and Tipperah* ...	.....	.....	6,500	6,500
	Fenny River to Chittagong (45 *miles*)— *transferred to the District Board of Chittagong*	.....	.....	6,500	6,500
	Road from Titalyah to Julpigoree, and thence to the Cooch Behar Frontier (52 *miles*) *transferred to the District Board of Julpigoree* ...	.....	.....	8,000	8,000
	Carried over ...	.....	7,02,150	.....	8,20,700

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	7,02,150	.....	8,20,700
Raised and bridged and unmetalled roads—*continued.*	*Teesta and Dhubri Road, 2nd portion* (20 *miles*)—				
	Maintenance	1,000		1,000	
	Bridges	500		1,500	
	Inspection bungalows	200		200	
			1,700		2,700
	Kurigram Cart Road (8 *miles*)—				
	Maintenance	300		400	
			300		400
	Road from Darjeeling to Sevoke—				
	Darjeeling to Teesta Bridge viâ *Runjeet, exclusive of the portion lying within the Darjeeling Municipality* (17—3¼=13¾ *miles*)—				
	Maintenance	2,000		2,000	
	Bridges	500		4,000	
	Special repairs—repairs to revetments and breast-walls	1,500		1,500	
			4,000		7,500
	Short cuts on the new Cart Road to Darjeeling (6 *miles*)—				
	Maintenance	1,000		1,000	
	Special repairs	500		.....	
			1,500		1,000
	Road from Jore Bungalow to Teesta viâ *Peshok* (18 *miles*)—				
	Maintenance	1,000		5,000	
	Bridges	1,000		1,000	
	Special repairs—repairs to revetments and breast-walls	2,000		2,000	
	Halting sheds (3) ..	300		.....	
	Rest-house (1) and rustic-house (1) ..	200		2,000	
			4,500		10,000
	Road from Jore Bungalow to Sinchal (2 *miles and* 1,380 *yds.*)				
	Maintenance	1,000		.....	
	Special repairs	.....		.....	
			1,000		.....
	Road from Teesta Bridge to Sevoke and on to Siliguri (30 *miles*)—				
	Maintenance	1,000		10,000	
	Bridges and culverts (72) ...	1,000		12,000	
	Special repairs ..	3,000		8,000	
	Inspection bungalows (2) with out-house ... ... / Rest-houses (4) and temporary sheds for servants ...	500		2,000	
	Halting sheds (2) ...	100		100	
			5,600		32,100
	Old Military Road from Jore Bungalow to Kurseong (18 *miles*)—				
	Maintenance	1,000		2,000	
	Bridges	500		1,000	
	Special repairs—repairs to revetments and breast-walls	1,000		1,500	
	Bungalows	.....		.....	
			2,500		4,500
	Carried over ...	.....	7,23,250	.....	8,78,900

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*continued.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	7,23,250	.....	8,78,900
Raised and bridged and unmetalled roads—*concluded.*	*Maintenance of the Darjeeling Frontier Roads*—				
	1st.—Teesta Bridge to Jellep—				
	I.—Teesta bridge to Reshi, viâ Kalimpong (26 miles) ...	5,000		5,000	
	II.—The Edgar road to Thibet from Rishi to the Jellep (34 miles)—				
	Maintenance	3,000		3,000	
	Inspection Bungalows (4) ...	600		.....	
			8,600		8,000
	2nd.—Daling road—				
	Rikisoom Junction to Jungeeguard (29 miles), including bridge on the Chil	1,500		1,500	
			1,500		1,500
	3rd.—Nepaul Frontier road—				
	I.—Dhudia Jhora to Sewana Bustee (24 miles)	2,000		3,000	
	*II.—Sewana Bustee to Phulloot (38 miles)	3,500			
			5,500		3,000
Accommodation for travellers.	Staging bungalows on the Grand Trunk Road at—				
	Doomri	300		300	
	Bagodar	100		100	
	Sasseram	.....		300	
	Dehree	.....		300	
	Sherghotty	.....		100	
	Baroon	...		400	
			400		1,500
	Ditto on the Patna and Gya Road at—				
	Jehanabad	100		100	
	Gya	150		250	
			250		350
	Ditto on Burhee to Hazáribágh Road at—				
	Hazáribágh	200		200	
			200		200
	Ditto on Giridíh and Doomri Road at—				
	Giridíh	300		300	
			300		300
	Ditto on Barákar and Purulia Road at—				
	Barákar	300		100	
			300		100
	Ditto on Orissa Trunk Road at—				
	Oolaberiah	450		200	
	Midnapore	.....		200	
	Jellasore	100		200	
	Barrickpore	.....		250	
	Balasore	200		200	
	Cuttack	250		200	
			1,000		1,250
	Ditto on Cuttack and Pooree Road at—				
	Pooree	250		200	
			250		200
	Carried over ...	.....	7,41,550	.....	8,95,300

* To be maintained by the Deputy Commissioner, Darjeeling.

GOVERNMENT OF BENGAL.

PART II—*continued.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*continued.*

Head of Classification.	Items.	Estimate, 1889-90. Amount.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.
	Communications—*concluded.*	Rs.	Rs.	Rs.	Rs.
	Brought forward ...	.....	7,41,550	.....	8,95,300
Accommodation for travellers—*concluded.*	Staging bungalows on Ganges and Dárjeeling Road at—				
	Purneah	.....		100	
	Silliguri	500		400	
			500		500
	Ditto on the road from Kurseong to Siliguri *viâ* Punkabari at—				
	Punkabari	500		600	
			500		600
	Ditto Darjeeling Hill Cart Road at—				
	Kurseong	200		100	
	Choonbatty	200		100	
			400		200
	Ditto on Paresnath Hill Road at—				
	Paresnath Hill	400		400	
			400		400
	Ditto on Chittagong Trunk Road at—				
	Chittagong	.....		50	
	Dáudkandi	.....		400	
	Flag-staff Hill (Juldia)—sanitarium ...	... ..		150	
			.....		600
	Staging bungalows at—				
	Bongong	100		150	
			100		150
	Jessore	100		500	
			100		500
	Madhupur	400		100	
			400		100
	Bhágalpur	400		100	
			400		100
	Doomka (half of bungalow No. 7) ...	50		.....	
			50		.....
	Purulia	200		200	
			200		200
	Ranchee	100		100	
			100		100
	Kawnea	200		200	
			200		200
	Kurigram (2 bungalows)	300		200	
			300		200
	Náráyanganj	150		750	
			150		750
	Burrisal	150		100	
			150		100
	Hookitollah	.....		.....	
			.....		.....
	Total Communications ...	.....	7,45,500	.....	9,00,000

GOVERNMENT OF BENGAL.

PART II—*concluded.*

DETAIL OF BUDGET ESTIMATE OF REPAIRS TO PUBLIC WORKS UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90—*concluded.*

Head of Classification.	Division.	Locality and Particulars.	Estimate, 1889-90. Ordinary.	Estimate, 1889-90. Quadrennial.	Estimate, 1889-90. Total.	Estimate, 1888-89. Amount.	Estimate, 1888-89. Total.	Quadrennial repairs when last executed.
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Miscellaneous Public Improvements.						
Harbour and Navigation.	Presidency	Maintaining the river bank within the precinct of Nawab Ali Kudr Bahadur's Palace at Moorshedabad	5,000	.....	5,000	5,000	5,000	
	Orissa ...	Repairs to Cross Road at Chandbally						
		Ditto to Strand ditto at ditto ...						
		Ditto to revetment at ditto ...	6,000	.....		4,500		
		Ditto to Marine residence at ditto						
		Ditto to Custom Officer's residence						
		Ditto to roads at Jumboo ...	.....	.....		.....		Not stated.
		Ditto to temporary buildings at Hookitollah	2,000	.....		.....		
		Ditto to refuge-house at ditto ...	500	.....		.....		
		Ditto to boat channel at ditto ...	.....	.....		.....		
		Ditto to roads at ditto ...	500	.....		1,000		
		Ditto to temporary buildings at Shortt's Island	600	.....	9,600	.....	5,500	
	Rajshahye	Teesta spurs at Julpigoree ..	300	.....	300	.....	.....	
Light-house	Orissa ...	Repairs to the Light-house at Shortt's Island	170	.....	170	.....	.....	
Miscellaneous	Calcutta ..	Maintaining Eden Gardens, Maidan conservancy, and planting and maintaining trees on the Maidan, &c., including electric light and band ...	39,000	.....	39,000	39,000	39,000	
	Presidency	Repairs to chowkidar's hut on Quarantine camping ground at Diamond Harbour ...	30	.....	30	.....	.....	
	Dacca ...	Maintaining Government lands at Naraingunge	200	.....		300		Acquired in 1885-86.
		Planting and maintaining trees...	200	.....	400	200	500	
		Total Mis. Pub. Impts. ...	.....	.....	54,500	.....	50,000	

ABSTRACT OF PART II.

ABSTRACT OF PART II OF PRO

CIVIL

Divisions.	Administration.							Minor Departments.		Law and Justice.			Ecclesias	
	Land Revenue Buildings.		Excise Buildings.	Residence for Local Government.	Secretariat offices.	Board of Revenue Buildings.	Stamps and Stationery.	Museum Buildings.	Monuments and Antiquities.	High Court Buildings.	Small Cause Court Buildings.	District (Sub-divisional) Court Buildings.	Lord Bishop's Palace.	Churches
	Court-houses, Treasuries, and Record-rooms.	Circuit-houses.												
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Division...	6,400	200	3,100	...	...	...	...	...	...	...	150	8,950	...	100
Burdwan " ...	18,140	4,000	100	...	...	...	...	...	...	...	...	7,738	...	1,350
Rajshahye " ...	2,250	1,350	200	5,000	500	...	...	...	10	...	...	6,500	...	1,100
Dacca " ...	1,000	300	100	...	...	...	...	...	...	...	200	3,200	...	300
Chittagong " ...	1,500	500	...	...	...	...	...	...	...	...	...	2,900	...	550
Patna " ...	10,300	2,700	6,100	...	...	...	...	...	100	...	...	2,100	...	500
Bhágalpur " ...	13,900	5,000	...	...	...	...	...	...	...	...	150	2,850	...	300
Orissa " ...	9,200	3,250	500	...	...	...	...	...	..	...	...	1,900	...	400
Chota Nagpore " ...	6,400	250	...	...	...	...	...	...	...	...	...	350	...	100
Calcutta	1,000	...	500	20,000	15,000	1,500	1,000	2,000	...	2,000	2,000	...	500	6,100
Total ...	70,090	17,550	10,600	25,000	15,500	1,500	1,000	2,000	110	2,000	2,500	36,488	500	10,800

VINCIAL BUDGET FOR 1889-90.

BUILDINGS.

TICAL.	JAILS.					MEDICAL.					MISCELLANEOUS.					
Burial-grounds.	Central Jails.	District Jails.	Lock-ups.	Police.	Government Colleges and Schools.	Hospitals and Dispensaries.	Lock-hospitals.	Medical Colleges and Schools.	Lunatic Asylums.	Customs Buildings.	Registration.	Miscellaneous or general.	Public Works Buildings.	Total for 1889-90.	Total for 1888-89.	REMARKS.
Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,625	...	10,550	5,050	4,330	700	50	...	...	500	100	1,000	7,700	450	50,955	93,445	
1,175	4,000	4,400	1,408	2,424	6,300	...	...	...	...	...	550	27,810	700	80,095	91,850	
650	1,000	4,000	1,400	4,900	9,450	4,100	...	...	...	...	200	1,500	2,350	46,460	46,550	
500	500	3,400	1,600	4,850	5,350	...	...	200	3,500	...	300	...	1,300	26,600	27,880	
380	...	750	600	3,850	1,050	...	...	...	...	200	200	...	500	12,980	13,775	
2,100	8,000	12,000	3,000	800	200	...	...	100	100	...	100	700	400	49,300	56,150	
800	1,000	3,100	1,200	2,850	1,550	100	...	...	...	...	...	300	100	33,200	10,400	
900	...	2,000	520	5,040	1,850	500	...	...	250	...	...	...	...	26,310	28,800	
200	200	300	200	550	2,300	...	...	...	...	...	100	...	200	11,150	44,000	
...	...	3,000	...	500	7,100	16,000	1,000	5,000	2,500	1,000	...	1,600	850	90,150	1,37 150	
8,330	14,700	43,500	14,978	30,094	35,850	20,750	1,000	5,300	6,850	1,300	2,450	39,610	6,850	4,27,200	5,50,000	

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Metalled and Bridged Roads.				
Grand Trunk Road	Metalled ...	119	40,500	340
Old Grand Trunk Road...	Ditto ...	3	700	233
Patna Branch Road	Ditto ...	1½	1,200	800
Dinapore to Khagoul Railway Station	Ditto ...	3½	4,800	1,371
Ditto to Bankipore	Ditto ...	6½	7,000	1,075
Lake Road at Motiharee	Ditto ...	1 67/528	500	443
Midnapore to Raneegunge	Ditto ...	36	9,200	255
Orissa Trunk Road	Ditto ...	307½	1,12,900	317
Cuttack to Pooree	Ditto ...	52	23,500	451
Pilgrim Road	Ditto ...	8¾	4,200	480
Ganges and Darjeeling Road	Ditto ...	2	700	350
Siliguri Station Feeder Road	Ditto ...	25/33	400	528
Kurseong to Mátigara	Ditto ...	18	12,300	683
Mátigara to Darjeeling Hill Cart Road	Ditto ...	2	700	350
Darjeeling Hill Cart Road	Ditto ...	49	75,800	1,547
Goompahar Forest Road	Ditto ...	7	2,000	285
Diversion to Hill Cart Road through Kurseong Bazar ...	Ditto ...	1 10/440	50	185
Naxalbaree to Gareedhura	Ditto ...	11⅓	6,000	529
Roads at Náráyanganj	Ditto ...	1⅔	1,000	600
Calcutta Maidan Roads	Ditto ...	12	78,500	6,541
Ditto Strand Road	Ditto ...	1¾	17,000	9,714
Akra Farm Road	Ditto ...	4½	2,500	555
Burhee to Hazáribágh	Ditto ...	23	4,900	213
Hazáribágh and Ranchee Road	Ditto ...	56½	10,700	189
Ditto to Bagodar	Ditto ...	33	7,800	236
Giridíh to Doomri	Ditto ...	26	7,400	284
Barákar to Purulia	Ditto ...	46	19,600	426
Churra and Amundi Road	Ditto ...	8¼	1,700	206
Madhuban Branch Road	Ditto ..	3	1,000	333
Pareshnath Hill Road	Ditto ...	6¾	600	89
Ranchee and Chybassa Road	Ditto ...	81	8,000	99
Ditto and Purulia Road	Ditto ...	71	14,900	210
Reserved for special repairs at the disposal of Government ...	.....	...	89,100	.....
Grant to District Boards...	.....	...	1,05,000	.....
Total ...	.....	...	6,72,150	.....
Raised and Bridged and Unmetalled Roads.				
Lake Road at Hazáribágh	Unmetalled ...	6	1,000	166
Cuttack and Sonepore Road	Ditto ...	130	17,000	131
Ditto and Sumbulpore Road	Ditto ...	110	12,000	109
			30,000	.....
Carried over ...	.....	...	6,72,150	.....

CIAL BUDGET FOR 1889-90.

CATIONS.

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.	Grant to District Boards.
Burdwan.	Presidency.	Rajshahye.	Dacca.	Chittagong.	Patna.	Bhágalpur.	Orissa.	Chota Nagpore.	Calcutta.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	...	5,000	...	...	35,500	...	...	...
700	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1,200	...	...	...	...	...	...
...	...	...	...	...	4,800	...	...	...	...	...	...
...	...	...	...	...	7,000	...	...	...	...	...	...
...	...	...	...	...	500	...	...	...	...	...	...
9,200	...	...	...	...	...	...	...	...	...	...	...
28,100	...	...	...	...	...	...	84,800	...	...	...	...
...	...	...	...	...	...	...	23,500	...	...	...	...
...	...	...	...	...	...	...	4,200	...	...	...	...
...	...	700	...	...	...	...	...	...	...	...	...
...	...	400	...	...	...	...	...	...	...	...	...
...	...	12,300	...	...	...	...	...	...	...	...	...
...	...	700	...	...	...	...	...	...	...	...	...
...	...	75,800	...	...	...	...	...	...	...	...	...
...	...	2,000	...	...	...	...	...	...	...	...	...
...	...	50	...	...	...	...	...	...	...	...	...
...	...	6,000	...	...	...	...	...	...	...	...	...
...	...	...	1,000	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	78,500	...	...
...	...	...	...	...	...	...	...	...	17,000	...	...
...	2,500	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	4,900	...	...	...
...	...	...	...	...	...	...	...	10,700	...	...	...
...	...	...	...	...	...	...	...	7,800	...	...	...
...	...	...	...	...	...	...	...	7,400	...	...	...
2,800	...	...	...	...	...	...	...	16,800	...	...	...
...	...	...	...	...	...	...	...	1,700	...	...	...
...	...	...	...	...	...	...	...	1,000	...	...	...
...	...	...	...	...	...	...	...	600	...	...	...
...	...	...	...	...	...	...	...	8,000	...	...	...
...	...	...	...	...	...	...	...	14,900	...	...	...
...	...	...	...	...	...	...	...	...	...	89,100	...
...	...	...	...	...	...	...	...	...	...	...	1,05,000
40,800	2,500	97,950	1,000	...	18,500	...	1,12,500	1,09,300	95,500	89,100	1,05,000
...	...	...	...	...	...	...	...	1,000	...	...	...
...	...	...	...	...	...	...	17,000	...	...	...	...
...	...	...	...	...	...	...	12,000	...	...	...	...
...	...	...	...	...	...	...	29,000	1,000	...	...	...
40,800	2,500	97,950	1,000	...	18,500	...	1,12,500	1,09,300	95,500	89,100	1,05,000

443

PROVINCIAL
CIVIL WORKS.

GOVERNMENT

ABSTRACT OF PART II OF PROVIN

COMMUNI

NAME OF ROAD.	DESCRIPTION OF ROAD.	LENGTH IN MILES.	TOTAL OF PROPOSED EXPENDITURE IN THE YEAR.	AVERAGE OUTLAY PER MILE.
			Rs.	Rs.
Brought forward ...	... ...	... ..	6,72,150	.....
Raised and Bridged and Unmetalled Roads—concluded.				
Brought forward ...	... ..	.....	30,000	.....
Teesta to Dhubri	Unmetalled ...	20	1,700	85
Kurigram Cart Road	Ditto ...	8	300	37
Darjeeling to Teesta Bridge	Ditto ...	13¾	4,000	290
Short Cart Road (part of Hill Cart Road) ...	Ditto ...	6	1,500	250
Jore Bungalow to Teesta	Ditto ...	18	4,500	250
Ditto to Sinchal	Ditto ...	2 22/36	1,000	359
Teesta to Siliguri	Ditto ...	30	5,600	186
Jore Bungalow to Kurseong	Ditto ...	18	2,500	139
Darjeeling Frontier Roads	Ditto ...	151	15,600	103
Total ...	... ..	.....	66,700	.....
Accommodation of Travellers.				
On Grand Trunk Road	.....	.....	400	.....
„ Patna and Gya Road	.....	.....	250	.....
„ Burhee to Hazáribágh	.....	... ..	200	.....
„ Giridíh and Doomree Road	.....	.....	300	.....
„ Barákar and Purulia Road	.....	.....	300	.....
„ Orissa Trunk Road	.....	.....	1,000	.....
„ Cuttack and Pooree Road	.....	.....	250	.....
„ Ganges and Darjeeling Road	.....	.....	500	.....
„ Kurseong to Siliguri Road	.....	.....	500	.....
„ Darjeeling Hill Cart Road	.....	.....	400	.....
„ Pareshnath Hill Road	.....	.....	400	.....
At Bongong	.....	.....	100	.....
„ Jessore	.....	.....	100	.....
„ Madhupur	.....	.....	400	.....
„ Bhágalpur	... .	.....	400	.....
„ Doomka	.....	.....	50	.....
„ Kawnea	.. ...	.....	200	.....
„ Kurigram	.....	.....	300	.....
„ Náráyanganj	.....	.....	150	.....
„ Burrisal	.....	.....	150	... ..
„ Hookitollah	.....	.....	.....	.....
„ Purulia	.....	.....	200	.....
„ Ranchee	.....	... ..	100	.....
Total ...	.....	.....	6,650	... ..
TOTAL COMMUNICATIONS ...	.....	.....	7,45,500	.....

CIAL BUDGET FOR 1889-90—*concluded.*

CATIONS—*concluded.*

Distribution of Grants for Repairs to Roads by Commissionerships.										Reserve for special repairs.	Grant to District Boards.
Burdwan	Presidency.	Rajshahye.	Dacca.	Chittagong.	Patna.	Bhágalpúr.	Orissa.	Chota Nagpore.	Calcutta.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
40,800	2,500	97,950	1,000	...	18,500	...	1,12,500	1,09,300	95,500	89,100	1,05,000
.....	...	.....	...	...	.....	...	29,000	1,000	.....	.....	.....
.....	...	1,700	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	300	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	4,000	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	1,500	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	4,500	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	1,000	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	5,600	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	2,500	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	15,600	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	36,700	...	...	.....	...	29,000	1,000	.....	.....	.....
.....	...	.....	...	...	.....	...	.....	400	.....	.....	.....
.....	...	.....	...	...	250	...	.....	.....	.....	.....	.....
.....	...	.....	...	...	.....	...	.....	200	.....	.....	.....
.....	...	.....	...	...	.....	...	.....	300	.....	.....	.....
300	...	.....	...	...	.....	...	.....	.....	.....	.....	.....
450	...	.....	...	...	.....	...	550	.....	.....	.....	.....
.....	...	.....	...	...	.....	...	250	.....	.....	.....	.....
.....	...	500	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	500	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	400	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	.....	...	...	.....	...	.....	400	.....	.....	.....
.....	100	.....	...	...	.....	...	.....	.....	.....	.....	.....
.....	100	.....	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	.....	...	...	.....	400	.....	.....	.....	.....	.....
.....	...	.....	...	...	.....	400	.....	.....	.....	.....	.....
.....	...	.....	...	...	.....	50	.....	.....	.....	.....	.....
.....	...	200	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	300	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	.....	150	...	.....	...	.....	.....	.....	.....	.....
.....	...	.....	150	...	.....	...	.....	.....	.....	.....	.....
.....	...	.....	...	...	.....	...	.....	.....	.....	.....	.....
.....	...	.....	...	...	.....	...	.....	200	.....	.....	.....
.....	...	.....	...	...	.....	...	.....	100	.....	.....	.....
750	200	1,900	300	...	250	850	800	1,600	.....	.....	.....
41,550	2,700	1,36,550	1,300	...	18,750	850	1,42,300	1,11,900	95,500	89,100	1,05,000

445

GOVERNMENT OF BENGAL.

PART III.

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1889-90.

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction.	Rs.	Rs.	Rs.	Rs.	Rs.
		Chief Engineer.					
1	.....	Chief Engineer, 1st class ...	.....	.....			
1	2	Chief Engineer, 3rd class ...	1,800	3,600			
		Military pay and allowance ...	.....	243			
		Presidency house-rent	.....	120			
2	2			3,963	47,556		58,884
1	1	Assistant to Chief Engineer, Executive Engineer, 1st grade	950	950			
		Presidency house-rent	.....	45			
				995			
1	1	Assistant to Chief Engineer, Executive Engineer, 3rd grade	700	700			
		Presidency allowance	.....	100			
		Ditto house-rent	.....	45			
				845			
1	1	Assistant to Chief Engineer, Executive Engineer, 4th grade	600	600			
		Presidency allowance	.....	100			
		Ditto house-rent	.....	45			
				745			
3	3			2,585	31,020		34,416
56	64	Clerks from Rs. 30 to Rs. 550 ...	.....	7,026			
9	10	Draftsmen from Rs. 40 to Rs. 150 ...	.....	860			
52	54	Duftries, peons, and other servants ...	.....	444			
117	128			8,330	99,960		97,800
		Temporary office establishment ...	.....	.....	5,062		5,490
		Deputation allowances, &c., of clerks proceeding on tour with the Lieutenant-Governor	.....	.....	2,023		3,000
		Total Salaries ...	.....	.....	1,85,621		1,99,590
		Carried over ...	.....	.....	1,85,621		1,99,590

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*continued.*	Rs.	Rs	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	1,85,621		1,99,590
		Chief Engineer—concluded.					
		Travelling allowance	.....	.....	5,364		5,410
		Contingencies	.....	.....	15,015		10,000
		Postage					
		Total ...	.....	.....	.....	2,06,000	2,15,000
		Deduct as chargeable to the Irrigation and Railway Branches ...	.....	.....	.....	1 37,334	1,43,332
		Total, Chief Engineer ...	...	..	.. ...	68,666	71,668
		Superintending Engineers.					
2	1	Superintending Engineer, 1st class ...	1,600	1,600			
.....	1	Ditto ditto, 3rd „ ...	1,100	1.100			
2	2			2,700	32,400		38,400
1	.....	Personal Assistant, Executive Engineer, 4th grade	.....	. ...			
1	.....	Personal Assistant, Assistant Engineer, 1st grade	.....	.....			
2	...			.....	.....		13,200
		Presidency house-rent for two Superintending Engineers	.....	120			
		Presidency house-rent for two Personal Assistants	. ...	.....			
				120	1,440		2,340
		Carried over ...	.....	...	33,340		53,940
		Carried over ..	.....	.....	.....	68,666	71,668

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Direction—*concluded.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	68,666	71,668
		Superintending Engineers—concluded.					
		Brought forward ..	.....	.....	33,840		53,940
14	13	Clerks from Rs. 30 to Rs. 240 ...	.....	1,285			
2	3	Draftsmen and estimators ...	.....	169			
8	8	Duftries and peons	.....	60			
24	24			1,514	18,168		18,444
		Temporary office establishment ...	.....	.....	500		900
		Total Salaries ...	.....	.....	52,508		73,284
		Contribution to be paid to the Irrigation Branch for supervision of buildings and roads works to be carried out in the Irrigation Divisions during the year...	.....	.....	5,000		5,000
		Grand Total, Salaries ...	.....	.....	57,508		78,284
		Travelling allowances	.....	.....	6,000		4,200
		Contingencies	.....	.....	1,900		2,000
		Postage					
		Total Superintending Engineers ...	.....	.....	.....	65,408	84,484
		Grand Total, Direction ...	.....	.....	.....	1,34,074	1,56,152
		Construction.					
		Engineer Establishment.					
2	2	Executive Engineers, 1st grade ...	950	(a)2,000			
5	2	Ditto ditto, 2nd „ ...	800	1,600			
1	2	Ditto ditto, 3rd „ ...	700	1,400			
4	2	Ditto ditto, 4th „ ...	600	1,200			
8	10	Assistant ditto, 1st „ ...	500	5,000			
1	3	Ditto ditto, 2nd „ ...	350	1,050			
0	0	Ditto ditto, 3rd „ ...	.....	.....			
21	21			12,250	1,47,000		1,61,400(a)
		Difference between consolidated salary and maximum salary of one Lieut.-colonel of the staff corps ...	.....	300			
		Presidency allowance for Engineers ..	.....	329			
		Presidency house-rent to Engineers ...	.....	328			
				957	11,484		9,120
		Total, Engineer Establishment ...	.....	.....	.....	1,58,484	1,70,520
		Carried over ...	.....	.....	..	1,58,484	1,70,520

(a) Includes extra allowance of Rs. 100 drawn by one Executive Engineer, 1st grade.

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward ...	.....	.....	.....	1,58,484	1,70,520
		Upper Subordinate Establishment.					
4	2	Sub-Engineers, 1st grade ...	400	(b) 950			
1	1	Ditto, 2nd „ ...	300	300			
6	5	Ditto, 3rd „ ...	250	1,250			
9	8	Supervisors, 1st „ ...	200	1,600			
9	8	Ditto, 2nd „ ...	150	1,200			
10	15	Overseers, 1st „ ...	100	1,500			
14	11	Ditto, 2nd „ ...	80	880			
1	1	Ditto, 3rd „ ...	60	60			
54	51			7,740	92,880		1,06,560(b)
		Military allowances of non-commissioned officers and soldiers ...	49	49			
		Sub-divisional allowance for 30 upper subordinates	30	900			
		Presidency allowance and house-rent to upper subordinates	60	60			
				1,009	12,108		14,388
		Temporary Upper Subordinates ...	.....	.....	4,000		8,000
		Total, Upper Subordinates ...	.....	.....	.....	1,08,988	1,28,948
		Lower Subordinate Establishment.					
9	10	Sub-Overseers, 1st grade	.....	570			
13	14	Ditto, 2nd „	.....	540			
10	9	Ditto, 3rd „	.....	255			
32	33			1,365	16,380		15,480
		Temporary Sub-Overseers and Apprentices	.....	.....	2,000		5,000
		Total, Lower Subordinates ...	.....	.....	.....	18,380	20,480
		Petty Establishment.					
		Store-keepers, tindals, chuprassees, &c.	.....	.....	8,538		9,220
		Temporary Petty Establishment ...	.....	.....	2,526		1,104
		Total Petty Establishment ...	.....	.....	.....	11,064	10,324
		Carried over ...	.....	.....	.....	2,96,916	3,30,272

(b) Includes extra allowances aggregating Rs. 150 drawn by the two Sub-Engineers, 1st grade.

GOVERNMEMT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum
		Construction—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	.....	.....	.....	2,96,916	3,30,272
		Accountants.					
1	2	Accountants, 3rd grade	... .	330			
9	6	Ditto, 4th „ ...	.....	780			
		Presidency allowance and house-rent ...	... ..	..			
10	8			1,110	13,320		17,184
.....	.....	Temporary Accountants	.. ..	160	1,920		.....
		Total Accountants ...	.....	... ..	.....	15,240	17,184
		Medical.					
1	.....	Assistant Surgeon	.....	..			
.....	1	Native Doctor	.....	55			
1	1	Compounder	.....	8			
2	2			63	756		3,780
		Temporary medical establishment ...	.. ...	.....	600		.....
		Total Medical ...	.....	.....	.....	1,356	3,780
		Office Establishment.					
47	45	Clerks from Rs. 25 to Rs. 200 ..	...	2,165			
10	9	Draftsmen	..	405			
7	6	Cashiers	.....	315			
1	1	Estimators	.. .	50			
8	7	Duftries	...	60			
25	20	Peons	.. ..	138			
		Office servants	. ...	25			
98	88			3,158	37,896		42,612
		Temporary Office Establishment ...	... .	. ...	6,156		8,566
		Total Office Establishment ...	.....	.....	...	44,052	51,178
		Burrakur Iron Works.					
.. ...	1	Superintendent	...	880			
.....	1	Assistant Superintendent .	.....	200			
...	2			1,080	12,960		.. ...
		Carried over ...	.....	.....	12,960		.....
		Carried over ...	.....	...	.....	3,57,564	4,02,414

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charge per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Construction—*concluded.*					
		Brought forward ...	.....	.....	.....	3,57,564	4,02,414
		Burrakur Iron Works—concluded.					
		Brought forward ...	.....	.....	12,960		.....
		Office.					
.....	4	Clerks	.....	130			
.....	1	Cashier	.....	60			
.....	1	Draftsman	.....	50			
.....	1	Duftry	.....	10			
.....	1	Accountant	.....	80			
.....	8			330	3,960		.....
		Zemindari.					
.....	1	Manager	.....	100			
.....	1	Gomashta	.....	15			
.....	3	Peons	.....	17			
.....	1	Kotal	.....	8			
.....	6			140	1,680		.....
		Medical.					
		Allowance to Medical Officer ...	.....	65			
		Civil Hospital Assistant	.....	20			
				85	1,020		.....
		Petty.					
		Storekeeper, peons, &c.	.....	168	2,016		.....
		Total Burrakur Iron Works ...	.....	.....	.....	21,636	.....
		Total Salaries ...	.....	.....	.....	3,79,200	4,02,414
		Contribution to be paid to the Irrigation Branch for buildings and roads works to be carried out in the Irrigation Divisions during the year ...	.....	.....	.....	75,000	75,000
		Grand Total Salaries ...	.....	.....	.....	4,54,200	4,77,414
		Travelling allowances	.....	.....	68,800		72,000
		Contingencies	.....	.....	13,600		10,000
		Postage	.....	.....		82,400	
		Total Construction ...	.....	.....	.....	5,36,600	5,59,414

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Accounts.					
1	1	Examiner, 3rd class	1,350	1,350			
		Military allowance as Colonel of Royal Engineers	.....	.....			
		House-rent	.....	45			
1	1			1,395	16,740		21,984
.....	1	Examiner, 4th class, 3rd grade ...	.....	650			
2	2	Deputy Examiners	.....	950			
1	.....	Assistant Examiner	.....	.....			
		Presidency allowance	.....	200			
		Ditto house-rent	.....	105			
3	3			1,905	22,860		19,740
2	2	Accountants, 1st grade	.....	1,000			
2	2	Ditto, 2nd „	.....	680			
5	5	Ditto, 3rd „	.....	1,200			
5	3	Ditto, 4th „	.....	387			
		Presidency allowance	.....	200			
		Ditto house-rent	.....	170			
3	3	Temporary Accountants	.....	180			
17	17			3,817	45,804		52,320
39	39	Clerks from Rs. 20 to Rs. 120 ...	.....	2,400			
		Duftries, peons, and other servants ...	.....	172			
		Temporary establishment ...	.....	300			
				2,872	34,464		34,464
		Total Salaries ...	.....	.....	.....	1,19,868	1,28,508
		Travelling allowances	.....	.....	.....	5,000	5,000
		Contingencies	.....	.....	.....	3,000	3,000
						1,27,868	1,36,508
		Deduct amount chargeable to Irrigation Branch	.....	.....	.....	63,934	68,254
		Total Accounts ...	.....	.....	.....	63,934	68,254
		Inspectors of Local Works.					
5	3	Executive Engineers, 1st grade ...	950	2,850			
1	4	Ditto, 2nd „ ...	800	3,200			
1	.....	Ditto, 3rd „ ...	.....	.....			
		Presidency house-rent to one Inspector of Local Works	.....	45			
7	7			6,095	73,140		75,540
		Carried over ...	.....	.....	73,140		75,540

GOVERNMENT OF BENGAL.

PART III—*continued.*

DETAIL OF THE BUDGET ESTIMATE FOR ESTABLISHMENTS UNDER PROVINCIAL SERVICES IN BENGAL FOR THE YEAR 1889-90—*continued.*

Number.		Particulars.	Salary of Office.	Estimate, 1889-90.			Estimate, 1888-89.
1888-89.	1889-90.			Per mensem.	Per annum.	Total.	Charges per annum.
			Rs.	Rs.	Rs.	Rs.	Rs.
		Inspectors of Local Works—*continued.*					
		Brought forward ...	.....	.....	73,140		75,540
		Office Establishment.					
		Clerks, peons, &c.	..	1,694	20,328		17,500
		Temporary establishment ...	.....	.....	132		.....
		Total Salaries ...	... ..	.....	... ..	93,600	93,040
		Travelling allowances	.....	.....	.....	15,000	17,500
		Contingencies and postage, and house-rent	.....	.....	.....	5,300	7,000
		Total Inspectors of Local Works ...	.....	.....	.....	1,13,900	1,17,540
		Grand Total for General Establishments	.....	.....	.. ...	8,48,508	9,01,360

GOVERNMENT OF BENGAL.

PART III—*concluded.*

ABSTRACT OF THE PRECEDING CHARGES FOR ESTABLISHMENTS.

	Salaries.	Travelling allowance.	Contingencies.	Total. 1889-90.	Total. 1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.
Direction	1,19,381	7,788	6,905	1,34,074	1,56,152
Construction	4,54,200	68,800	13,600	5,36,600	5,59,414
Accounts	59,934	2,500	1,500	63,934	68,254
Inspectors of Local Works	93,600	15,000	5,300	1,13,900	1,17,540
Total ...	7,27,115	94,088	27,305	8,48,508	9,01,360
Distribution of the above Total—					
Imperial, Military				11,100	6,700
Ditto Civil Works				1,44,900	1,32,000
Chittagong Port Fund				.....	1,100
Mohsin Fund				2,200	.....
Municipal Fund				.....	18,300
Provincial Civil Works			5,76,408	6,90,308	7,43,260
Inspectors of Local Works			1,13,900		
Total ...				8,48,508	9,01,360

GOVERNMENT OF BENGAL.

PART IV.

DETAILS OF THE BUDGET ESTIMATE OF TOOLS AND PLANT UNDER PROVINCIAL CIVIL WORKS IN BENGAL FOR 1889-90.

Executive Division.	Surveying and Mathematical Instruments.	Machinery.	Tools.	Plant.	Office Furniture.	Camp Equipage.	Live-stock.	Repair and Carriage.	Total, 1889-90.	Estimate, 1888-89.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
First Calcutta	300	700	2,500	...	...	...	...	300	3,800	3,000
Second ditto	200	...	500	100	...	...	...	700	1,500	1,500
Calcutta Workshops ...	100	500	1,000	400	100	...	...	7,813*	9,913	10,250
Akra	100	3,000	1,000	1,000	100	...	...	6,000	11,200†	8,600
Barákar Iron Works ...	...	78,000	4,000	...	...	...	...	4,000	86,000	...
Burdwan	200	...	100	...	50	...	...	200	550	1,000
Jessore	...	...	...	...	...	...	...	...	...	500
Chittagong	100	...	500	...	150	...	...	1,000	1,750	2,000
Dacca	150	...	300	150	200	...	...	1,000	1,800	1,850
Darjeeling	...	...	2,000	...	200	...	...	1,000	3,200	3,500
Bhágalpur	...	...	...	...	...	...	...	...	...	1,000
Chota Nagpore ...	250	...	6,750	...	500	500	...	2,000	10,000	5,000
Total ...	1,400	82,200	18,650	1,650	1,300	500	...	24,013	1,29,713	38,200
Reserve to meet the charge for tools and plant to be incurred by the officers of the Irrigation Branch on account of works and repairs of the General Branch, and other charges ...									10,000	10,000
Grand Total ...	...	...	...	...	...	...	...	...	1,39,713	48,200

Distribution of the above Total—							
Imperial ... Military Works	...	...	...	...	...	700	400
Imperial ... Civil Works	...	...	...	...	...	9,300	8,500
Chittagong Port Fund ...	...	...	...	...	...	...	100
Mohsin Fund ...	...	...	...	...	...	150	...
Municipal Fund ...	...	...	...	...	...	...	1,200
Provincial Civil Works...	...	...	...	...	...	1,21,563	32,000
Port Commissioners, Calcutta	...	...	...	...	...	8,000	6,000
				Total	...	1,39,713	48,200

* Inclusive of the cost of repairing reserve engines and soorkee mills, &c., that are or may be sent to the Shops agreeably to Bengal Governmen Circular No. 41A of 28th December 1885.

† Rupees 8,000 of this will be debitable to manufacturing operations for the Port Commissioners.

455

GOVERNMENT OF BENGAL.

PART VI.

ABSTRACT OF THE PROBABLE INCREASE OR DECREASE IN THE SUSPENSE BALANCES OF THE DIVISIONS CLASSED AS PROVINCIAL FOR 1889-90 AND PROVIDED FOR IN THE ORDINARY PROVINCIAL CIVIL WORKS BUDGET ESTIMATE OF THAT YEAR.

	Increase.	Decrease.
	Rs.	Rs.
Stock	.....	2,00,000
Stock Purchases and Sales	.....	.....
Miscellaneous Advances	.....	.....
London Stores	.....	.....
Ditto Invoices	.....	.....
Total ...	.....	2,00,000

NOTE.—The decrease will be effected at Akra and Burrakur under contracts already made.

456

APPENDICES.

GOVERNMENT OF BENGAL.

APPENDIX A.

DISTRIBUTION OF THE GRANTS FOR 1889-90 UNDER PROVINCIAL CIVIL WORKS ARRANGED BY DEPARTMENTS AND OBJECTS OF WORK.

	Major Original Works.	Minor Works.	Repairs.	Total.	Establishment.	Tools and Plant.	Stock and suspense.	Total, 1889-90.	Estimate, 1888-89.
CIVIL BUILDINGS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).									
Administration. — Land Revenue. — Court-houses, Treasuries, and Record-rooms ...	3,94,700		70,090						
Administration. — Land Revenue. — Circuit-houses	6,000		17,550						
Administration. — Excise Buildings ...	12,000		10,600						
Administration. — Residence for Local Government ...	.....		25,000						
Administration. — Secretariat Offices ...	.....		15,500						
Administration. — Board of Revenue Buildings ...	.....		1,500						
Administration. — Stamp and Stationery	.....		1,000						
Minor Departments. — Museum Buildings ...	1,50,000	A	2,000	B					
Minor Departments. — Monuments and Antiquities ...	.....	61,929	110	9,70,957					
Law and Justice. — High Court Buildings	.....		2,000						
Law and Justice. — Small Cause Court Buildings.	.....		2,500						
Law and Justice. — District (Sub-divisional) Court Buildings.	33,600		36,488						
Ecclesiastical ... — Lord Bishop's Palace	.....		500						
Ecclesiastical ... — Churches	.....		10,800						
Ecclesiastical ... — Burial-grounds ...	.....		8,330						
Provincial Services (Provincial).									
Jails ... — Central Jails ...	.....		14,700						
Jails ... — District " ...	16,800	10,000	43,500	1,34,378					
Jails ... — Lock-ups	34,400		14,978						
Police	.....	4,000	30,094	34,094					
Educational ... — Government Colleges	.....	1,000	35,850	36,850					
Educational ... — Ditto Schools	.....								
Medical ... — Hospitals and Dispensaries	.....		20,750						
Medical ... — Lock-hospitals ...	.....		1,000						
Medical ... — Medical Colleges and Schools	.....	1,000	5,300	39,400					
Medical ... — Lunatic Asylums ...	4,500		6,850						
Customs Buildings	.....	.....*	1,300	.....†					
Miscellaneous ... — Registration ...	.....	3,000	2,450	5,450					
Miscellaneous ... — Miscellaneous or General	61,000	.....*	39,610	.....†					
Miscellaneous ... — Public Works Buildings	.....		6,850						
Total Civil Buildings ...	7,13,000	80,929	4,27,200	12,21,129					
COMMUNICATIONS.									
Metalled and Bridged Roads ...	3,03,300	10,000	7,45,500	10,76,600					
Raised, Bridged, and Unmetalled Roads	.....								
Accommodation for Travellers ...	17,800								
Total Communications ...	3,21,100	10,000	7,45,500	10,76,600					
MISCELLANEOUS PUBLIC IMPROVEMENTS.									
Water-supply	.....	1,000	54,500	1,75,400					
Harbours and Navigation	1,19,900								
Light-houses	.....								
Miscellaneous	.....								
Total Mis. Pub. Improvements ...	1,19,900	1,000	54,500	1,75,400					
GRAND TOTAL ...	11,54,000	91,929	12,27,200	24,73,129	6,90,308	1,21,563	—2,00,000	30,85,000	40,00,000

* Included in A.
Ditto in B.

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings.
				Collector and Magistrates' Court-houses.
Court-houses, treasuries, and record-rooms.	Presidency ...	Alipore ...	1	A new range of stables in the compound of the Collector's Court.
		Jessore ...	2	Additions and alterations to the Collector's cutcherry with necessary fittings, furniture and record racks.
	Chittagong ...	Noakholly ...	3	Converting the Collectorate into Record-room ...
			4	A new Collector's Court-house ... ...
	Calcutta ...	Calcutta ...	5	Land for Coroner's Court ... ...
	Patna ...	Bankipore ...	6	Improvements to the Collector's Court-house ...
		Chupra ...	7	Additional wing to the Collectorate ... ...
	Dacca ...	Burrisal ...	8	New iron record-racks for the Collector's Record-room.
		Furreedpore ...	9	Additions and alterations to the Collector's Record-room.
			10	Temporary accommodation for three Deputy Collectors and their offices.
	Bhágalpur ...	Monghyr ...	11	Additions to Collector and Magistrate's cutcherry
			12	Converting Hajut into Record-room and supplying new record-racks.
		Bhágalpur ...	13	Additions and alterations to the Collector's Court-house.
		Doomka ...	14	Quarters for the second Civil Officer ...
	Rajshahye ...	Julpigoree ...	15	A new Court-house for the Deputy Commissioner
	Chota Nagpore	Purulia ...	16	A Treasury guard-house and tent godown with iron stands.
				Judges' Court-houses.
	Presidency ...	Alipore ...	17	New record-rooms ... ...
	Chittagong ...	Noakholly ...	18	A Court-house ... .
	Rajshahye ...	Rungpore ...	19	Iron record racks ... ...
				Carried over ...

DIX B.

FOR 1889-90, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR.

Amount of Estimate.	Outlay.		Grant for 1889-90.		Item No.	Remarks and References.
	Actual to end of 1887-88.	Probable during 1888-89.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
4,646	.....	... .	.....		1	Estimate sanctioned by Superintendent of Works, Calcutta, on 14th March 1883.
27,925	.....	... ..	... ..		2	Ditto ditto in letter No. 265T—B of 30th June 1886.
20,243	.....	.....	.....		3	Ditto ditto in letter No. 1670B of 19th June 1883.
1,66,588	.....	.....	.....		4	Ditto ditto ditto No. 1379B of 15th May 1883.
23,700	.....	.....	.....		5	Ditto not received.
13,572	... ..	.....	.....		6	Ditto sanctioned in letter No. 1680B of 24th October 1884.
20,441	.....	.....	.....		7	Ditto ditto ditto No. 1086B of 9th April 1883.
3,367	.....	.....	.....		8	Ditto ditto by Superintending Engineer, Eastern Circle, on 4th April 1883.
18,498	.....	.....	.....		9	Ditto ditto in letter No. 2768B of 25th October 1883.
3,273	.....	.....	.....		10	Ditto ditto by Superintending Engineer, Eastern Circle, on 28th April 1885.
3,379	.....	.....	.....		11	Ditto ditto by Superintending Engineer, Western Circle, on 5th May 1882.
16,893	.....	.....	.....		12	Ditto ditto in letter No. 2766B of 25th October 1883.
14,959	.....	.....	.....		13	Ditto ditto ditto No. 562B of 29th February 1884.
6,043	.....	.....	.....		14	Ditto ditto ditto No. 936B of 22nd March 1883.
1,30,983	14,927	.....	.....		15	Ditto ditto in letter No. 537B of 9th February 1882.
3,157	.....	.....	.....		16	Ditto ditto by Superintending Engineer, Western Circle, on 19th June 1885.
55,983	.....	.....	.....		17	Ditto sanctioned in letter No. 2035B of 26th July 1883.
1,45,000	.....	.....	.....		18	Estimate not received.
11,432	... ..	.....	.. ...		19	Ditto sanctioned in letter No. 1756B of 28th June 1883.
6,90,082	14,927	.....	.....			

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FUNDS CAN BE MADE AVAILABLE

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
				Judges' Court-houses—concluded.
Court-houses, treasuries, and record-rooms—*continued.*	Patna ...	Bankipore ...	20	Additions and alterations to Court house with record-racks and furniture.
	Orissa ...	Cuttack ...	21	Substituting terrace roof for pantiled roof of the Court-house verandah.
				Munsif's Court-houses.
	Chittagong ...	Anwara ...	22	A single Court-house ... ...
	Burdwan ...	Doobrajpur ...	23	Ditto ditto ... ...
		Garbeta ...	24	Ditto ditto ... ...
	Orissa ...	Jajpore ...	25	Ditto ditto ... ...
	Chota Nagpore	Barabazar ...	26	Ditto ditto ... ...
		Giridíh ...	27	Residence for the Munsif ... ..
Excise ...	Burdwan ...	Sulkea ...	28	Additions to the distillery buildings ... ...
Secretariat Buildings.	Calcutta ...	Calcutta ...	29	Block No. 4 of Writers' Buildings ... ...
Small Cause Courts.	Presidency ...	Chooadangah	30	New record-room with verandah ... ...
Sub-divisional Buildings.	Bhágalpur ...	Kissengunge...	31	Ditto residence, with out-offices ...
		Jamooee ...	32	New verandahs to the Cutcherry ... ..
	Chittagong ...	Fenny ...	33	New Treasury ... ...
	Rajshahye ...	Thacoorgaon...	34	Sub-divisional buildings ... ...
		Patnitola ..	35	Ditto ditto ... ...
	Chota Nagpur	Daltongunge...	36	Supplying new iron record-racks for the Assistant Commissioner's Cutcherry.
	Patna ...	Aurungabad...	37	Additions to the Sub-divisional Court-house ...
		Seetamurhi ...	38	Ditto ditto ditto ... ...
	Burdwan ...	Serampore ...	39	Additions and alterations to the Sub-divisional Cutcherry.
Central Jails ...	Dacca ...	Dacca ...	40	A double-storied female ward with compound wall and workshed.
	Bhágalpur ...	Bhágalpur ...	41	Ten additional solitary cells ... ...
	Patna ...	Buxar ...	42	New privies ... ...
				Carried over ...

OF BENGAL.

D I X B—continued.

FOR 1889-90, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF DURING THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1889-90.		Item No.	Remarks and References.
	Actual to end of 1887-88.	Probable during 1888-89.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
6,90,082	14,927	.....	.....			
37,893	.....	.....	.....		20	Estimate sanctioned in letter No. 1740B of 23rd November 1885.
9,658	.....	.....	.....		21	Ditto ditto by Superintending Engineer, Orissa Circle, on 11th November 1884.
8,759	.....	.....	.....		22	Ditto ditto in letter No. 1644B of 16th June 1883.
5,268	.....	.....	.....		23	Ditto ditto by Superintending Engineer, late Central Circle, on 5th December 1884.
10,029	.....	.....	.....		24	Ditto ditto by Superintending Engineer, South-Western Circle, on 20th October 1884 and 24th January 1885.
3,917	.....	.....	.....		25	Ditto ditto ditto, Orissa Circle, on 5th December 1883.
5,939	.....	.....	.....		26	Ditto ditto ditto Western Circle, on 18th May 1887.
4,004	.....	.....	.....		27	Ditto ditto ditto, Western Circle, on 8th February 1884.
4,277	250	.....	.....		38	Ditto ditto ditto, late Central Circle, on 18th February 1885.
1,42,293	....	.....	.....		29	Estimate received.
2,979	.....	.....	.....		30	Ditto sanctioned by Superintending Engineer, late Central Circle, on 15th September 1884.
9,169	.....	.....	.....		31	Ditto sanctioned in letter No. 2143B of 8th August 1883.
3,039	.....	.....	.....		32	Ditto ditto by Superintending Engineer, Western Circle, on 8th June 1883.
4,008	.....	.....	.....		33	Ditto ditto by Superintending Engineer, late Central Circle, on 27th June 1883.
12,059	.....	.....	.....		34	Ditto ditto in letter No. 2188B of 10th August 1883.
12,059	.....	.....	.....		35	Ditto ditto ditto, No. 2188B of 10th August 1883.
2,981	.....	.....	.....		36	Ditto ditto by Superintending Engineer, Western Circle, on 21st June 1883.
3,914	.....	.....	.....		37	Ditto ditto ditto, on 24th February 1883.
3,547	.....	.....	.....		38	Ditto ditto ditto, on 18th January 1884.
7,089	.....	.....	.....		39	Ditto ditto in letter No. 479B of 10th February 1883.
15,288	.....	.....	.....		40	Ditto ditto ditto, No. 447T—B of 15th October 1886.
6,862	.....	.....	.....		41	Ditto sanctioned in letter No. 1420B of 21st May 1883.
10,879	.....	.....	.....		42	Ditto ditto ditto, No. 3108B of 14th October 1882.
10,15,992	15,177	.....	.....			

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FOR
BE MADE AVAILABLE DURING

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*continued.*
				Brought forward ...
District Jails ...	Darjeeling ...	Darjeeling ...	43	Quarters for Assistant Jailor and Hospital Assistant.
	Presidency ...	Alipore ...	44	Quarters for Jailor and Mill Manager ...
	Bhágalpur ...	Bhágalpur ...	45	Five solitary cells ... .
	Chota Nagpore	Ranchi ...	46	Third story to the main ward ... ...
	Patna ...	Chupra ...	47	A new barrack ... ...
	Orissa ..	Cuttack ...	48	Quarters for Head-warder, &c. ... ...
Lock-ups ...	Chittagong ...	Chandpore ...	49	Second class lock-up ... ...
		Fenny ...	50	A first class lock-up ... ...
	Presidency ...	Baraset ...	51	Two new godowns ... ...
	Orissa .	Khond mehal	52	A third class lock-up ... ...
	Dacca ...	Manickgunge ..	53	Additions and alterations to the lock-up ...
	Chota Nagpore	Chattra ...	54	Third class lock-up ... ...
Police ...	Dacca ...	Furreedpore ...	55	Bungalow for District or Assistant Superintendent
	Rajshahye ...	Rungpore .	56	Ditto ditto ... ...
		Darjeeling ...	57	New lines on khud side ... ...
	Presidency ...	Alipore ...	58	An upper story to reserve barrack ...
		Jessore ...	59	Additional kotwali building ...
		Magoora ...	60	New station buildings ... ...
	Burdwan ...	Jehanabad ...	61	Out-offices to police-station ... ...
	Dacca ...	Keranigunge...	62	A new station building... ... ...
Government Colleges and Schools.	Rajshahye ...	Kurseong ...	63	Water-supply to Dow Hill School ... ...
	Burdwan ...	Seebpore ...	64	Improvements to College and Workshop compounds
Hospitals and Dispensaries.	Calcutta ...	Calcutta ...	65	Contagious Disease Ward in the compound of the Medical College Hospital.
				Carried over ...

DIX B—continued.

1889-90, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF FUNDS CAN
THE CURRENT YEAR—*continued.*

Amount of Estimate.	Outlay.		Grant for 1889-90.		Item No.	Remarks and References.
	Actual to end of 1887-88.	Probable during 1888-89.	Amount	Total		
Rs.	Rs.	Rs.	Rs.	Rs.		
10,15,992	15,177	.....	.....			
5,459	.....	.....	.....		43	Estimate sanctioned in letter No. 2662B of 4th October 1883.
23,252	.....	.....	.....		44	Ditto ditto ditto, No. 2042B 26th June 1882.
3,849	.....	.....	.....		45	Estimate sanctioned by Superintending Engineer, Western Circle, on 16th August 1883.
10,793	.....	.....	.....		46	Ditto ditto, in letter No. 856B of 16th March 1883.
36,232	.....	.....	.....		47	Ditto ditto ditto, No. 2839B of 5th November 1883.
4,664	.....	.....	.....		48	Ditto ditto by Superintending Engineer, Orissa Circle, on 17th March and 2nd May 1884.
11,342	.....	.....	.....		49	Estimate sanctioned in letter No. 3678B of 16th December 1882.
16,004	.....	.....	.....		50	Ditto ditto ditto, No. 979B of 27th March 1883.
2,595	.....	.....	.....		51	Ditto ditto by Superintending Engineer, late Central Circle, on 21st November 1882.
9,029	.....	.....	.....		52	Ditto ditto Superintending Engineer, Circle, on 4th May 1883.
3,624	.....	.....	.....		53	Ditto ditto by Superintending Engineer, Eastern Circle, on 31st July 1883.
6,384	.....	.....	.....		54	Revised estimate sanctioned by Superintending Engineer, Western Circle, on 26th January 1884.
10,000	.....	.....	.....		55	Estimate received.
10,000	.....	.....	.....		56	Ditto not received.
19,853	.....	.....	.....		57	Ditto ditto in letter No. 355B of 8th February 1884.
11,163	.....	.....	.....		58	Ditto sanctioned in letter No. 2372B of 31st August 1883.
7,302	.....	.....	.....		59	Ditto ditto by Superintending Engineer, late Central Circle, on 8th January 1884.
8,946	.....	.....	.....		60	Ditto ditto in letter No. 2803B of 1st November 1883.
7,579	.....	.....	.....		61	Ditto ditto ditto, No. 179B of 15th January 1883.
4,942	.....	.....	.....		62	Ditto ditto by Superintending Engineer, Eastern Circle, 3rd September 1884.
3,483	.....	.....	.....		63	Ditto ditto by Superintending Engineer, Eastern Circle, on 29th November 1883.
1,51,136	1,14,757	.....	.....		64	Ditto ditto in letter No. 2655B of 28th Novemer 1881, and No. 1662B of 21st October 1884.
13,267	.....	.....	.....		65	Ditto ditto ditto, No. 2183B of 10th August 1883.
13,96,890	1,29,934	.....	.....			

464

APPEN

LIST OF (CLASS C) WORKS OMITTED FROM THE BUDGET ESTIMATE FOR
BE MADE AVAILABLE DURING

Head of Classification.	Division.	Locality.	Item No.	Project and Work.
				Civil Buildings—*concluded.*
				Brought forward ...
Medical Colleges and Schools.	Calcutta ...	Calcutta ...	66	Dissecting room for the use of the native students of the Medical College.
			67	Chemical Lecture-room in the Medical College ...
Public Works Buildings.	Burdwan ...	Seebpore ...	68	Earthwork for the Dock for the Workshop ...
			69	Dock entrance for the Workshop ... ...
				Total Civil Buildings ...
				Communications.
Metalled and Bridged Roads.	Presidency ..	Calcutta and Jessore.	70	Jhingergatchy Bridge on the road ... ...
	Burdwan ..	Barákar-Purulia.	71	Widening 1st, 2nd, and 3rd miles of the road ...
		Lithuria to Sitarampur.	72	Widening 4th and 5th miles and part of the 6th mile of the road.
	Chota Nagpore	Lithuria-Sitarampur.	73	Re-aligning and metalling the road ... ...
		Madhuban Branch Road.	74	Bridges and culverts on the road ... ...
Raised, Bridged, and Unmetalled Roads.	Chittagong	Raojan to Rangamati.	75	Surveying the road ... ...
	Orissa ...	Cuttack and Sumbulpore. Road.	76	Bungalows at Santrapur, Handapa, and Bamoor on the 71st, 92nd, and 105th miles respectively of the road.
Accommodation for travellers.	Dacca ...	Goalundo ...	77	Dâk bungalow to replace the one dismantled in October 1884 on account of the erosion of the Ganges.
				Total Communications ...
				Miscellaneous Public Improvements.
Miscellaneous ..	Chittagong ...	Chittagong ...	78	Constructing masonry drain through Baxihaut, and improving Fairy Hill ravine.
				Total Miscellaneous Public Improvements ...

D I X. B—concluded.

1889-90, BUT ON WHICH EXPENDITURE MAY BE INCURRED IF FUNDS CAN THE CURRENT YEAR—*concluded.*

Amount of Estimate.	Outlay.		Grant for 1889-90.		Item No.	Remarks and References.
	Actual to end of 1887-88	Probable during 1888-89.	Amount.	Total.		
Rs.	Rs.	Rs.	Rs.	Rs.		
13,96,890	1,29,934	.....	.....			
11,987	.....	.....	.....		66	Estimate sanctioned in letter No. 2181B of 10th August 1883.
10,962	.....	.....	.....		67	Ditto ditto ditto, No. 2181B of 10th August 1883.
.....	29,522	.....	.....		68	Ditto received.
15,139	1,291	.....	.....		69	Ditto sanctioned in letter No. 136B of 17th January 1881.
14,34,978	1,60,747	.....	.....			
51,728	.....	.....	.....		70	Ditto ditto ditto, No. 1751C of 23rd November 1885.
4,367	.....	.....	.....		71	Ditto sanctioned by Superintending Engineer, late Central Circle, on 19th October 1883.
4,452	.....	.....	.....		72	Ditto ditto ditto on 14th June 1883.
4,778	.....	.....	.....		73	Estimate sanctioned by Superintending Engineer, Western Circle, on 17th February 1883.
13,307	.....	.....	.....		74	Ditto ditto in letter No. 2063C of 28th June 1882.
9,900	.....	.....	.....		75	Revised Estimate sanctioned in letter No. 1217C of 24th April 1883.
4,380	.....	.....	.....		76	Estimate sanctioned by Superintending Engineer, Orissa Circle, on 18th May 1885.
3,233	.....	.....	.....		77	Ditto ditto ditto, Eastern Circle, on 3rd October 1885.
96,145	.....	.....	.....			
11,878	.....	.....	.....		78	Ditto sanctioned by letter No. 350T—M PI of 19th August 1884.
11,878	.....	.....	.....			

466

DISTRIBUTION OF THE PROVISION FOR THE ESTABLISHMENT OF THE BENGAL

Circles and Divisions.	Chief Engineers and Under-Secretaries.	Superintending Engineers.	Examiners, Deputy and Assistant Examiners.	Inspectors of Local Works.	Executive Engineers.	Assistant Engineers.	Upper Subordinates.	Lower Subordinates.	Accountants.	Office Establishment.	Petty Establishment.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary ...	24,372	.....	.....	.....	.....	.....	.....	.....	.....	33,994	.....
Examiner of Public Works Accounts	.....	.....	17,700	.....	.....	.....	.....	.....	19,602	17,232	.....
Total ...	24,372	.....	17,700	.....	.....	.....	.....	.....	19,602	51,226	.....
Inspectors of Local Works—											
Presidency	.....	.....	.....	11,400	.....	.....	.....	.....	.....	2,640	.....
Bhágalpur	.....	.....	.....	11,400	.....	.....	.....	.....	.....	2,940	.....
Patna	.....	.....	.....	9,600	.....	.....	.....	.....	.....	3,504	.....
Burdwan	.....	.....	.....	9,600	.....	.....	.....	.....	.....	2,748	.....
Rajshahye	.....	.....	.....	11,400	.....	.....	.....	.....	.....	2,976	.....
Dacca	.....	.....	.....	9,600	.....	.....	.....	.....	.....	2,808	.....
Chittagong	.....	.....	.....	9,600	.....	.....	.....	.....	.....	2,712	.....
Total ...	.....	.....	.....	72,600	.....	.....	.....	.....	.....	20,328	.....
Calcutta.											
Superintendent of Works ...	.....	.....	.....	.....	16,200	.....	.....	.....	.....	16,392	.....
1st Calcutta Division	.....	.....	.....	.....	7,200	6,000	8,760	1,560	.....	.....	708
2nd ditto ditto	.....	.....	.....	.....	9,600	6,000	11,040	1,440	1,800	.....	672
Calcutta Workshops	.....	.....	.....	.....	.....	.....	3,000	960	1,800	.....	.....
Akra	.....	.....	.....	.....	.....	.....	6,000	.....	.....	.....	.....
Temporary establishment ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	33,000	12,000	28,800	3,960	3,600	16,392	1,380
Eastern Circle.											
Superintending Engineer ...	.....	13,200	.....	.....	.....	.....	.....	.....	.....	9,120	.....
Chittagong Division ...	.....	.....	.....	.....	8,400	6,000	12,240	1,740	1,800	3,168	744
Darjeeling ditto ...	.....	.....	.....	.....	8,400	22,200	17,268	2,880	1,920	5,412	3,222
Dacca ditto ...	.....	.....	.....	.....	7,200	6,000	14,760	1,380	1,200	3,996	912
Temporary establishment ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	13,200	.....	.....	24,000	34,200	44,268	6,000	4,920	21,696	4,878
Western Circle.											
Superintending Engineer ...	.....	19,200	.....	.....	.....	.....	.....	.....	.....	9,048	.....
Chota Nagpore Division ...	.....	.....	.....	.....	9,600	20,400	20,640	3,060	1,800	4,584	1,140
Burdwan ditto ...	.....	.....	.....	.....	11,400	6,000	10,560	3,360	3,000	4,344	1,140
Temporary establishment ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	.....	19,200	.....	.....	21,000	26,400	31,200	6,420	4,800	17,976	2,280
Burrakur Iron Works.											
Superintendent	.....	.....	.....	.....	12,960	.....	.....	.....	.....	3,960	2,016
Zemindari	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,680	.....
Total ..	.....	.....	.....	.....	12,960	.....	.....	.....	.....	5,640	2,016
Contributions to Irrigation Branch for Buildings and Roads Works	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total ...	24,372	32,400	17,700	72,600	90,960	72,600	104,268	16,380	32,922	1,33,258	10,554

OF BENGAL.

DIX C.

PUBLIC WORKS DEPARTMENT, GENERAL BRANCH, FOR THE YEAR 1889-90.

Medical Establishment.	Temporary Establishment.								Presidency allowance and house-rent.	Total salaries.	Travelling allowance.	Contingencies and postage.	Grand total of Establishment.
	Engineers.	Subordinates. Upper	Subordinates. Lower	Office.	Petty.	Accountants.	Medical.	Total.					
Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	.....	1,687	.....	.....	.....	1,687	1,820	61,873	1,788	5,005	68,666
.....	.....	.....	.....	.....	.....	1,080	.....	1,080	4,320	59,934	2,500	1,500	63,934
.....	.....	.....	.....	1,687	.....	1,080	.....	2,767	6,140	1,21,807	4,288	6,505	1,32,600
.....	.....	.....	.....	.....	.....	.....	.....	.....	540	14,580	2,500	500	17,580
.....	.....	.....	.....	60	.....	.....	.....	60	.....	14,400	2,500	800	17,700
.....	.....	.....	.....	72	.....	.....	.....	72	.....	13,176	2,500	1,000	16,676
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,348	3,000	1,200	16,548
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,376	.....	.....	14,376
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,408	2,400	800	15,608
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,312	2,100	1,000	15,412
.....	.....	.....	.....	132	.....	.....	.....	132	540	93,600	15,000	5,300	1,13,900
.....	.....	.....	.....	3,876	.....	.....	.....	3,876	.....	36,468	1,300	1,400	39,168
.....	.....	.....	.....	.....	.....	960	.....	960	4,644	29,832	1,500	250	31,582
.....	.....	.....	200	.....	1,200	.....	.....	1,400	3,960	35,912	1,500	250	37,662
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,760	500	250	6,510
756	.....	.....	.....	.....	.....	960	.....	960	.....	7,716	500	500	8,716
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
756	.....	.....	200	3,876	1,200	1,920	.....	7,196	8,604	1,15,688	5,300	2,650	1,23,638
.....	.....	.....	.....	300	.....	.....	.....	300	720	23,340	3,600	1,000	27,940
.....	.....	1,600	400	900	426	.....	.....	3,326	.....	37,418	4,500	1,400	43,318
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	61,302	24,000	2,800	88,102
.....	.....	.....	400	.....	216	.....	.....	616	.....	36,064	7,000	1,200	44,264
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	1,600	800	1,200	642	.....	.....	4,242	720	1,58,124	39,100	6,400	2,03,624
.....	.....	.....	.....	200	.....	.....	.....	200	720	29,168	2,400	900	32,468
.....	.....	2,400	1,000	1,080	684	.....	600	5,764	.....	66,988	18,000	2,350	87,338
.....	.....	.....	.....	300	.....	.....	.....	300	.....	40,104	8,000	2,000	50,104
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	2,400	1,000	1,580	684	.....	600	6,264	720	1,36,260	28,400	5,250	1,69,910
1,020	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,956	2,000	1,200	23,156
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,680	.....	.....	1,680
1,020	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,636	2,000	1,200	24,836
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80,000	.....	.....	80,000
1,776	.....	4,000	2,000	8,475	2,526	3,000	600	20,601	16,724	7,27,115	94,088	27,305	8,48,508

APPENDIX C—*concluded.*

Circles and Divisions.	Grants for works and repairs.									Estimated receipts.			
	Imperial Funds.		Provincial Funds.	Contributions.	Incorporated Local Funds.	Excluded Local Funds.			Total.	Imperial Funds.		Provincial Funds.	Total.
	Military Works.	Civil Works.	Civil Works.			Municipal Funds.	Mohsin Fund.	Chittagong Port Fund.		Military Works.	Civil Works.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Engineer and Secretary	.....	.....	.....	.....	...	...	.....	...	.....				
Examiner of Public Works Accounts.	.....	.....	.....	.....	...	...	.....	...	.....				
Total ...	.....	.....	.....	.....	...	...	.....	...	.....				
Inspectors of Local Works—													
Presidency	.....	.....	.....	.....	...	...	.....	...	.....				
Bhágalpur	.....	.....	.....	.....	...	...	.....	...	.....				
Patna	.....	.....	.....	.....	...	...	.....	...	.....				
Burdwan	.....	.....	.....	.....	...	...	.....	...	.....				
Rajshahye	.....	.....	.....	.....	...	...	.....	...	.....				
Dacca	.....	.....	.....	.....	...	...	.....	...	.....				
Chittagong	.....	.....	.....	.....	...	...	.....	...	.....				
Total ...	.....	...	.....	.....	...	...	.....	...	.....				
Calcutta.													
Superintendent of Works ...	.....	.....	22,650	.....	...	...	.....	...	22,650				
1st Calcutta Division ...	.....	88,000	3,26,650	.....	...	...	.....	...	4,14,650				
2nd ditto ditto ...	720	1,13,700	3,45,400	.....	...	...	.....	...	4,59,820				
Calcutta Workshops Division	.....	15,800	500	.....	...	...	.....	...	16,300				
Akra Division	.....	.....	9,000	.....	...	...	.....	...	9,000				
Barákar	.....	.....	53,200	.....	...	...	.....	...	53,200				
Total ...	720	2,17,500	7,57,400	.....	...	...	.....	...	9,75,620				
Eastern Circle.													
Superintending Engineer ..	.....	.....	1,800	.....	...	...	.....	...	1,800				
Chittagong Division	490	950	1,85,380	.....	...	...	5,988	...	1,92,808				
Darjeeling Division	.....	5,050	2,17,110	.....	...	...	4,812	...	2,26,972				
Dacca Division	3,100	4,200	81,050	14,595	...	...	.....	...	1,02,945				
Total ...	3,590	10,200	4,85,340	14,595	...	...	10,800	...	5,24,525				
Western Circle.													
Superintending Engineer ...	.....	.....	10,110	.....	...	...	.....	...	10,110				
Chota Nagpore Division ...	3,000	7,850	4,22,250	.....	...	...	.....	...	4,33,100				
Burdwan Division	.....	15,650	1,11,850	.....	...	...	.....	...	1,27,500				
Total ...	3,000	23,500	5,44,210	.....	...	...	.....	...	5,70,710				
Add for buildings and roads works to be done by Irrigation officers.	22,500	46,500	3,79,650	.....	...	...	500	...	4,49,150				
Add for works to be done by Military Works Branch.	.....	100	.....	.....	...	...	.....	...	100				
Add for works to be done by Civil officers.	.....	.....	300	.....	...	...	.....	...	300				
Add for works to be done by Railway officers.	.....	.....	200	.....	...	...	.....	...	200				
Add for works to be done by District Boards.	.....	.....	1,05,000	.....	...	...	.....	...	1,05,000				
Add for minor works ...	5,800	15,000	91,929	.....	...	...	.....	...	1,12,729				
Add for reserve	12,590	3,37,000	1,09,100	.....	...	...	.....	...	4,58,690				
Grand Total ...	48,200	6,49,800	24,73,129	14,595	...	...	11,300	...	31,97,024	2,300	500	3,75,000	3,77,800

APPENDIX D.

Receipts.] ESTIMATED ACCOUNT OF RECEIPTS AND CHARGES OF THE GENERAL

Accounts.	Budget estimate, 1889-90	Revised estimate, 1888-89
	Rs.	Rs.
To Balance	20,450	93,737
To Civil department—		
II.—Remittances from Civil to Public works department—		
Cheques of Public works department officers	48,61,910	54,84,360
III.—Items adjustable by Civil department—		
Revenue in Public works department to be credited upon civil books—		
Miscellaneous	5,000	4,500
Subscriptions to Service funds	11,000	11,000
" to General family pension fund	460	460
" to Hindu family annuity fund ...	830	830
" to Bengal Christian family pension fund ...	100	100
Gain by exchange	10,000	8,250
IV.—Items adjustable by Public works department—		
Payments for lands for Public Works	50,000	75,000
Inter-departmental charges to Public works department—		
Forest department	500	600
Other departments	8,000	10,000
Transfers miscellaneous	2,000	3,000
To Central adjusting account	2,000	3,000
To Telegraph department	200	200
To Transfers of the Public works department	13,71,750	11,89,163
To London account—		
Stores	60,000	50,000
To Imperial revenue receipts—		
Military works	2,300	2,300
Civil works	500	1,000
To Provincial revenue receipts	3,75,000	1,60,000
To Income tax	23,400	24,000
To Suspense accounts (not affecting the budget grants)—		
Deposits	4,00,000	5,03,000
Tuccavee advances	500	600
Total ..	72,05,900	76,25,100

DIX D.

BRANCH, P. W. D., BENGAL, FOR THE YEARS 1888-89 AND 1889-90. [Charges.

Accounts.	Budget estimate, 1889-90.	Revised estimate, 1888-89.
	Rs.	Rs.
By Civil department—		
I.—Remittances to Civil from Public works department—		
Payments into Treasuries by officers of the Public works department	7,80,300	5,60,700
II.—Items adjustable by Civil department—		
Expenditure in Public works department chargeable upon Civil accounts—		
Excluded local fund expenditure	13,650	27,250
Miscellaneous	10,000	12,000
Inter-departmental charges by Public works department—		
Other departments	6,050	5,050
IV.—Items adjustable by Public works department—		
Payments into treasuries by Civil officers on account of Public works department—		
Public Wokrs revenue	18,000	16,000
Miscellaneous receipts of Public works department ...	60,000	80,000
Contributions in aid of Public works	30,000	36,000
Transfers—Miscellaneous	1,000	1,000
By Guaranteed railways	1,000	4,000
By Central adjusting account	4,00,000	4,30,000
By Telegraph department	1,000	1,000
By Transfers of the Public works department	15,25,000	13,00,000
By Expenditure against Imperial budget grant—		
Military works	60,000	36,000
Civil works	8,04,000	6,34,000
By Expenditure against Provincial budget grant	30,85,000	38,86,000
By Expenditure against Incorporated local fund budget grant...	.....	.....
By Suspense accounts (not affecting the budget grants)—		
Deposits	3,80,000	5,75,000
Tuccavee advances	500	650
By Balance	30,400	20,450
Total ...	72,05,900	76,25,100

GOVERNMENT OF BENGAL.

APPENDIX E.

STATEMENT SHOWING THE TRUE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ACTUAL EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE CIVIL WORKS IN BENGAL FOR 1887-88.

Service.	Class	New works.	Repairs	Total outlay.	Establishment	Percentage on outlay
		Rs.	Rs.	Rs.	Rs.	Rs.
Imperial ...	Military Works ...	5,443	13,805	19,248	3,977	20·66
	Civil Works—					
	Civil Buildings ...	3,50,545	1,45,774	4,96,319	1,18,841	23 96
Provincial ...	Civil Buildings ...	7,67,455	5,07,664	12,75,119		
	Communications ...	1,13,923	5,97,319	7,11,242		
	Miscellaneous Public Improvements ...	2,08,652	57,098	2,65,750		
	Total ...	10,90,030	11,62,081	22,52,111	7,29,560	32·39
Incorporated Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	11,144	115	11,259		
	Miscellaneous Public Improvements ...	.....	.....	.....		
	Total ...	11,144	115	11,259	15	0·13
Excluded Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	7,177	2,098	9,275		
	Total ...	7,177	2,098	9,275	2,133	22·99
	Grand Total ...	14,64,339	13,23,873	27,88,212	8,54,526	30·64

473

GOVERNMENT OF BENGAL.

APPENDIX E—continued.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE CIVIL WORKS IN BENGAL FOR 1888-89.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ...	6,600	22,300	28,900	6,700	23·0
	Civil Works—					
	Civil Buildings ...	4,09,500	1,73,800	5,83,300	1,32,000	22·6
Provincial ...	Civil Buildings ...	10,96,533	5,50,000	16,46,533		
	Communications ...	5,82,807	9,00,000	14,82,807		
	Miscellaneous Public Improvements ...	45,400	50,000	95,400		
	Total ...	17,24,740	15,00,000	32,24,740	7,43,260	23·04
Incorporated Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	.....	.....	.....		
	Total ...	.....	.....	.....	.....	.....
Excluded Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	79,500	4,750	84,250		
	Total ...	79,500	4,750	84,250	19,400	23·0
	Grand Total ...	22,20,340	17,00,850	39,21,190	9,01,360	22·9

GOVERNMENT OF BENGAL.

APPENDIX E—concluded.

STATEMENT SHOWING THE APPROXIMATE PERCENTAGE WHICH THE CHARGES FOR ESTABLISHMENT BEAR TO THE ESTIMATED EXPENDITURE ON WORKS AND REPAIRS IN CONNECTION WITH THE CIVIL WORKS IN BENGAL FOR 1889-90.

Service.	Class.	New works.	Repairs.	Total outlay.	Establishment.	Percentage on outlay.
		Rs.	Rs.	Rs.	Rs.	
Imperial ...	Military Works ..	19,500	28,700	48,200	11,100	23·00
	Civil Works—					
	Civil Buildings ...	4,52,800	1,87,000	6,39,800		
	Miscellaneous Public Improvements ...	10,000	.....	10,000		
	Total ...	4,62,800	1,87,000	6,49,800	1,44,900	22·29
Provincial ...	Civil Buildings ...	7,93,929	4,27,200	12,21,129		
	Communications ...	3,31,100	7,45,500	10,76,600		
	Miscellaneous Public Improvements ...	1,20,900	54,500	1,75,400		
	Total ...	12,45,929	12,27,200	24,73,129	6,90,308	27·51
Incorporated Local Funds.	Civil Buildings ...	.....	.....	.....		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	.....	.....	.....		
	Total ...	.....	.....	.....	.....	.....
Excluded Local Funds.	Civil Buildings ...	11,300	.....	11,300		
	Communications ...	.....	.....	.....		
	Miscellaneous Public Improvements ...	.....	.....	.....		
	Total ...	11,300	.....	11,300	2,200	19·46
	Grand Total ...	17,39,529	14,42,900	31,82,429	8,48,508	26 66

475

Explanatory Note of the Establishment charges shown in Appendix E.

PART III of the Budget Estimate provides for the establishments actually employed on the works of the General Branch of this Department.

The estimate for establishment of the General Branch during 1889-90 amounts to Rs. 8,48,508 against the estimate of Rs. 9,01,360 for 1888-89. The above compared with the estimated outlay of the year gives a percentage of 26·7 against the percentage of 22·9 in 1888-89 and 40·8 in 1887-88.

The increase in 1889-90 over that of 1888-89 is due to the short estimated outlay on works.

It is necessary to observe that the above percentages are calculated on the total cost of the establishment, including that of Inspectors of Local Works who have no concern with the execution or supervision of works in charge of the Public Works Department. Deducting the charges on this account, the cost of the whole establishment is 23·08 per cent. of the estimated expenditure on works.

STATEMENT SHOWING DISTRIBUTION OF GRANTS PROPOSED FOR OUTLAY ON EXPENDITURE OF THE

Heads.	Original Works.					
	Grant, 1889-90.			Outlay.		
	Works in progress.	New works.	Total original works.	1888-89 (approximate).	1887-88	1886-87.
Civil Buildings.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Provincial Services (Imperial).						
Administration. — Land Revenue. — Court-houses, Treasuries, and Record-rooms.	1,79,200	2,15,500	3,94,700		3,04,207	1,34,271
Administration. — Land Revenue. — Circuit-houses ...	6,000	.....	6,000			
Administration. — Excise Buildings	.....	12,000	12,000		11,204	32,949
Administration. — Residence for Local Government ...	.....	.....	.....		9,068	1,585
Administration. — Secretariat Offices	.....	.....	.....		12,247	13,190
Administration. — Board of Revenue Buildings ...	.....	.....	.....		.....	267
Administration. — Stamp and Stationery	.....	.....	.....		6,711	3,355
Minor Departments. — Museum Buildings	1,50,000	.....	1,50,000		.....	2,281
Minor Departments. — Monuments and Antiquities ...	.....	.....	.....		722	1,000
Law and Justice. — High Court Buildings	.....	.....	.....		12,937	6,790
Law and Justice. — Small Cause Court Buildings ...	.....	.....	.....		9,375	15,301
Law and Justice. — District (Sub-divisional) Court Buildings	13,600	20,000	33,600		1,83,359	2,23,534
Ecclesiastical. — Lord Bishop's Palace	.....	.....	.....		142	.....
Ecclesiastical. — Churches	.....	.....	.....		842	4,818
Ecclesiastical. — Burial-grounds	.....	.....	.....	13,62,000	3,252	19,987
Provincial Services (Provincial).						
Jails ... — Central Jails	.....	.....	.....		35,186	24,809
Jails ... — District "	.....	16,800	16,800		29,988	36,149
Jails ... — Lock-ups	23,800	10,600	34,400		46,403	37,194
Police	.....	.....	.....		20,448	63,312
Educational. — Government Colleges	.....	.....	.....		20,303	50,927
Educational. — Ditto Schools	.....	.....	.....		9,331	20,699
Medical ... — Hospitals and Dispensaries ...					27,082	12,336
Medical ... — Lock-hospitals					738	2,298
Medical ... — Medical Colleges and Schools ...					1,469	21,379
Medical ... — Lunatic Asylums	.....	4,500	4,500		3,918	95
Customs Buildings	.....	.....	.....		9,775	7,316
Miscellaneous. — Registration	.....	...	.....		8,882	3,516
Miscellaneous. — Miscellaneous or general	2,500	38,500	4,000		—2,154	98,702
Miscellaneous. — Public Works Buildings	.....	.....	.....		2,020	974
Reserve for Minor Works and Land	.....	1,00,929	1,00,929		.....	.....
Total Civil Buildings ..	3,75,100	4,18,829	7,93,929	13,62,000	7,67,455	8,39,034
Communications.						
Metalled and Bridged Roads	2,25,300	78,000	3,03,300		35,055	69,442
Raised, Bridged, and Unmetalled Roads ...	.....	.....	.....		73,072	17,111
Accommodation for Travellers	.....	17,800	17,800	6,51,000	5,796	.....
Reserve for Minor Works	.....	10,000	10,000		.....	.....
Total Communications ...	2,25,300	1,05,800	3,31,100	6,51,000	1,13,923	86,553
Miscellaneous Public Improvements.						
Town buildings, &c.	.....	.....	.....		.....	.....
Markets	.....	.....	.....		.....	.....
Water-supply	.....	.....	.....		60,488	28,100
Sewage, including drainage	.....	.....	.....	94,500	.....	—760
Harbours and Navigation	2,300	1,17,600	1,19,900		64,680	35,372
Light-houses	.....	.....	.....		23,847	38,298
Miscellaneous	.....	.....	.....		59,637	72,013
Reserve for Minor Works	.....	1,000	1,000		.....	.....
Total Miscellaneous Public Improvements ...	2,300	1,18,600	1,20,900	94,500	2,08,652	1,73,023
Grand Total ...	6,02,700	6,43,229	12,45,929	21,07,500	10,90,030	10,98,610

DIX F.

ORIGINAL WORKS AND REPAIRS (PROVINCIAL) DURING 1889-90, COMPARED WITH FOUR PREVIOUS YEARS.

	Repairs.					Remarks.
		Outlay.				
1885-86.	Grant, 1889-90.	1888-89 (approximate).	1887-88.	1886-87.	1885-86.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
29,392	70,090	5,24,400	70,002	39,019	46,750	
	17,550		32,188	7,865	13,236	
29,964	10,600		3,709	1,951	1,918	
17,028	25,000		43,935	23,357	31,371	
32,096	15,500		13,431	14,877	10 834	
3,388	1,500		3,379	1,320	111	
19	1,000		6,716	616	651	
2,949	2,000		4,208	6,418	2,765	
1,727	110		1,136	1,290	310	
2,814	2,000		2,328	1,375	5,080	
19	2,500		1,092	2,689	338	
90,951	36,488		93,604	74,852	51,716	
.....	500		800	829	470	
... ..	10,800		18,048	10,539	9,118	
11,207	8,330		5,733	3,723	2,407	
2,829	14,700		10,482	5,692	17,160	
17,560	43,500		54,699	46,999	29,566	
13,213	14,978		9,133	4,428	11,481	
16,817	30,094		31,550	28,645	14,790	
6,285	35,850		16,784	25,335	10,747	
19,979			30,890	26,398	20,633	
6,724	20,750		20,500	24,585	18,284	
.....	1,000		2,614	2,133	379	
1,215	5,300		3,731	10,822	336	
2,150	6,850		3,213	3,908	6,055	
.....	1,300		5,382	1,853	756	
1,831	2,450		2,540	1,325	1,164	
8,235	39,610		7,554	7,902	8,576	
6,854	6,850		8,283	11,047	15,166	
.....	.....		.....	.....	.....	
3,25,246	4,27,200	5,24,400	5,07,664	3,91,792	3,32,168	
22,980	6,72,150	7,77,300	5,38,519	7,29,462	6,08,112	
—26,732	66,700		57,727	1,06,311	96,369	
1,046	6,650		1,073	1,148	574	
.....	.....		.....	.....	.....	
—2,706	7,45,500	7,77,300	5,97,319	8,36,921	7,05,055	
.....	.....	68,600	.....	.....	25	
.....	.....		.....	200	.....	
... ..	.....		.....	.....	.....	
.....	.....		.....	.....	.....	
7,811	14,900		14,671	9,839	8,690	
4,226	170		.....	.....	... ..	
14,987	39,430		42,427	53,168	38,418	
.....	... ..		.....	.....	.....	
27,024	54,500	68,600	57,098	63,207	47,133	
3,49,564	12,27,200	13,70,300	11,62,081	12,91,920	10,84,356	

No. 1694A.

Government of Bengal.

PUBLIC WORKS DEPARTMENT.

GENERAL.

Accounts.

Dated Calcutta, the 26th April 1889.

RESOLUTION.

PUBLIC WORKS DEPARTMENT BUDGET ESTIMATE OF PROVINCIAL CIVIL WORKS IN BENGAL FOR THE YEAR 1889-90.

READ—

Memorandum No. $\frac{\text{F.E.}}{108}$ 2, dated the 8th December 1888, from the Financial Department of this Government, asking for a statement of requirements for Provincial Civil Works in Bengal for 1889-90.

Memorandum No. 4764A. of 19th December 1888 of this Department, forwarding to the Financial Department of this Government a schedule of demands for Provincial Civil Works in Bengal for 1889-90.

Memorandum No. F. $\frac{\text{1E.}}{45}$ 2, dated the 11th January 1889, from the Financial Department of this Government assigning a grant of Rs. 28,85,000 for Provincial Civil Works in Bengal for 1889-90.

Letter No. 249A., dated the 15th January 1889, of this Department, submitting to the Government of India, Public Works Department, the preliminary issue of the budget estimate for Provincial Civil Works for 1889-90.

Letter No. 827A, dated the 22nd February 1889, of this Department, reporting to the Government of India, Public Works Department, that an additional sum of Rs. 2 lakhs had been appropriated for expenditure on Provincial Civil Works during 1889-90, and that the receipts of the year had been raised by a corresponding amount.

Memorandum No. F. $\frac{\text{1E.}}{41}$ 10, dated the 20th March 1889, from the Financial Department of this Government, forwarding copy of a statement showing amended estimates of Provincial Services for 1888-89 and 1889-90, which had been submitted by that Department to the Government of India in the Department of Finance and Commerce.

Memorandum No. F. $\frac{\text{1E.}}{41}$ 20, dated the 27th March 1889, from the Financial Department of this Government, stating that a reduction of Rs. 25,000 has been made in the grant for Provincial Civil Works for 1889-90 in consequence of the orders of the Government of India requiring a contribution of Rs. 10 lakhs from Bengal during 1889-90.

Resolution No. $\frac{17}{\text{B.O.}}$ A.C.-W., dated the 30th March 1889, of the Government of India, Public Works Department, on the revised estimate for 1888-89 and budget estimate for 1889-90 for Civil Works under Provincial and Incorporated Local Funds.

REMARKS.—The preliminary budget was prepared for a sum of Rs. 28,85,000. An additional grant of Rs. 2 lakhs was subsequently made, and the budget estimate as passed by the Government of India amounts to Rs. 30,85,000. There is a difference of Rs. 25,000 between this amount and the grant as modified by the Financial Department of this Government, but the estimate is prepared for the amounts passed by the Government of India. The difference of Rs. 25,000 will be adjusted hereafter in communication with the

479

Financial Department. The final budget has accordingly been framed for the following amounts:—

	Rs.
Receipts	3,75,000
Expenditure	30,85,000

2. There is an abnormal increase of Rs. 2,00,000 under Receipts, due to increased receipts anticipated from the Baràkar Iron Works during the year.

3. There is an estimated decrease under stock of Rs. 2,00,000, and taking this into account the total sum available for expenditure is distributed over the following departmental heads :—

	Rs.
Original works	12,45,929
Repairs	12,27,200
Establishment	6,90,308
Tools and plant	1,21,563
Suspense accounts	—2,00,000
Total ...	30,85,000

4. The grant for Original Works, together with a sum of Rs. 14,595 to be spent on contribution works, is subdivided as follows :—

	Rs.
Civil Buildings	8,08,524
Communications	3,31,100
Miscellaneous Public Improvements	1,20,900
Total ...	12,60,524

5. Of the Provincial grant for Civil Buildings, a sum of Rs. 3,75,100 is provided for the completion of the works in progress. The bulk of the grant under Communications is for roads in Chota Nagpore.

6. From the reserve grants for minor works, the following sums are placed at the disposal of Heads of Departments, and they are requested to see that their sanctions during the year do not exceed the amounts allotted :—

	Rs.
Inspector-General of Jails, Lower Provinces ...	10,000
Ditto of Police, Lower Provinces ...	4,000
Ditto of Registration, Lower Provinces ...	3,000
Ditto of Civil Hospitals, Lower Provinces...	1,000
Director of Public Instruction, Bengal	1,000

7. In addition to the above, the following sums are placed at the disposal of the Superintending Engineers of Public Works Circles and the Superintendent of Works, Calcutta, to enable them to sanction works under clauses (*b*) and (*c*) of paragraph 67, chapter III of the Public Works Code. These officers also are requested to see that their sanctions during the year do not exceed the allotments made: —

	Rs.
Superintending Engineer, Eastern Circle ...	1,000
Do. do., Western do. ...	1,000
Do. do., Sone do. ...	2,500
Do. do., South-Western Circle	1,000
Do. do., Orissa Circle ...	1,000
Superintendent of Works, Calcutta ...	1,000

8. The amounts provided in Part II under Repairs are, with the exception of the sum of Rs. 1,05,000 for the maintenance of roads transferred to District Boards and of the sum of Rs. 89,100 reserved for special repairs under Communications, at the disposal of the Superintending Engineers, and allotments for repairs will, as usual, be made by them.

9. The estimate for Public Works establishments employed in the General Branch of this Department during 1889-90 amounts to Rs. 8,48,508, against the budget grant of Rs. 9,01,360 for 1888-89, and after providing a sum of Rs. 1,58,200 for percentage charges debitable to Imperial and Local Funds, the balance of Rs. 6,90,308 has been charged to Provincial Civil Works. This latter amount includes a sum of Rs. 1,13,900 for Inspectors of Local Works and their office establishments.

10. The estimate for tools and plant amounts to Rs. 1,39,713, against the budget grant of Rs. 48,200 for 1888-89, and after deducting the percentage charges debitable to Imperial and Local Funds, a sum of Rs. 1,21,563 has been charged to Provincial Civil Works against the corresponding charge of Rs. 32,000 in 1888-89. This increase is due to the supply of new machinery and tools at an estimated cost of Rs. 82,000 for the Baràkar Iron Works.

11. Under suspense accounts a reduction will be made in the stock at Akra and Baràkar to the extent of Rs. 2,00,000.

12. The Superintending Engineers of Public Works Circles in Bengal and the Superintendent of Works, Calcutta, are requested to submit, as soon as possible, statements of unfinished works in progress, for which no provision or insufficient provision of funds has been made in the budget, in order that the necessary allotments may be made.

ORDER.—Ordered that a copy of this Resolution, and of the orders of the Government of India, together with a copy of the budget estimate, be forwarded to all Superintending Engineers of Public Works Circles in Bengal; to the Superintendent of Works, Calcutta; to the Examiner of Public Works Accounts, Bengal; and to the Accountant-General, Bengal, for information and guidance.

Ordered also that a copy of this Resolution and of the budget estimate be forwarded to all Commissioners of Divisions in Bengal; to the Inspectors-General of Jails, Police, Registration, and Civil Hospitals, Lower Provinces; and to the Director of Public Instruction, Bengal for information and guidance.

Ordered also that a copy of this Resolution and of the budget estimate be forwarded to the Quartermaster-General in India, and to the Board of Revenue, Lower Provinces, for information.

Ordered also that a copy of this Resolution, and of the orders of the Government of India, together with a copy of the budget estimate, be forwarded to the Judicial, Revenue and Financial Departments of this Government for information.

By order of the Lieutenant-Governor of Bengal,

W. B. BESTIC,

Under-Secretary to the Govt. of Bengal,

P. W. Dept.

W. J.—Reg. No. 622C—339—27-4-89.

GOVT. OF BENGAL
26 APR 8 9
FIN. DEPT.

FINAL ISSUE.

48—STATE RAILWAYS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

EASTERN BENGAL STATE RAILWAY SYSTEM

(Including Eastern, Northern, and Dacca Sections)

FOR THE YEAR

1889-90.

(IMPERIAL.)

Eastern Bengal State Railway Press—Reg. 894—25—24.4.89.

481

Abstract Budget Estimate (Capital)

Main and Sub-heads of Account.	Budget Grant, 1888-89.	EXPEN Revised Estimate, 1888-89. Eastern Section.	Northern Section.	Dacca Section.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
PURCHASE OF THE LINE ...	...	...	...	...	...
Amount overdrawn on Capital Account to 30th June 1884	...	...	...	...	...
Construction Accounts.					
I.—Preliminary Expenses—					
Survey expenses	...	450	...	...	450
Plant					
Establishment (including Salaries, Allowances, and Contingencies), as per Schedule A	...	2,050	...	...	2,050
	...	2,500	...	...	2,500
II.—Land	40,800	2,23,000	600	34,000	2,57,600
III.—Construction of Line—					
Earthwork	...	33,800	2,500	600	36,900
Bridge-work	1,14,800	1,60,000	—3,200	5,900	1,62,700
Level-crossings, Huts, Lodges, &c. ...	...	8,400	200	...	8,600
Fencing	...	2,900	300	...	3,200
Electric Telegraph	...	...	...	...	...
	1,14,800	2,05,100	—200	6,500	2,11,400
IV.—Ballast and Permanent-way—					
Ballasting	75,000	46,300	3,200	13,300	62,800
Permanent-way	46,800	41,700	16,400	1,600	59,700
	1,21,800	88,000	19,600	14,900	1,22,500
V.—Stations and Buildings—					
Stations and Offices	57,400	53,400	10,500	28,000	91,900
Workshops and Store Buildings ...	53,000	53,000	...	600	53,600
Staff-quarters	16,200	1,15,000	2,200	6,300	1,23,500
Station Machinery	14,700	65,000	9,100	1,700	75,800
	1,41,300	2,86,400	21,800	36,600	3,44,800
Total Construction Account carried over ...	4,18,700	8,05,000	41,800	92,000	9,38,800

for the Year 1889-90.

DITURE.

Estimated during 1889-90.				Incurred to end of 1887-88.	Total.	Future Years.	Sanctioned Expenditure.
Eastern Section.	Northern Section.	Dacca Section.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	...	...	1,56,97,840	1,56,97,840		
...	...	...	...	4,24,483	4,24,483		
...	...	...	...	3,53,823	3,56,323		
...	...	...	...				
...	...	...	...	3,53,823	3,56,323		
1,39,400	2,000	...	1,41,400	31,74,000	35,73,000		
24,200	...	...	24,200	1,00,09,682	1,03,27,382		
41,400	...	...	41,400				
11,000	8,700	...	19,700				
21,000	...	...	21,000				
...	...	...	...				
97,600	8,700	...	1,06,300	1,00,09,682	1,03,27,382		
1,72,000	...	...	1,72,000	1,28,65,453	1,36,20,453		
4,60,500	...	...	4,60,500				
6,32,500	...	...	6,32,500	1,28,65,453	1,36,20,453		
1,11,400	44,900	50,100	2,06,400	65,55,234	74,65,534		
...	...	...	...				
1,64,000	52,500	18,300	2,31,800				
1,00,500	11,600	12,200	1,24,300				
3,75,900	1,09,000	80,600	5,65,500	65,55,234	74,65,534		
12,45,400	1,19,700	80,600	14,45,700	4,90,80,515	5,14,65,015		

783

Abstract Budget Estimate (Capital)

EXPEN

Main and Sub-heads of Account.	Budget Grant, 1888-89.	Revised Estimate, 1888-89.			
		Eastern Section.	Northern Section.	Dacca Section.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Total Construction Account brought forward	4,18,700	8,05,000	41,800	92,000	9,38,800
VI.—Plant—					
Engineering	...	4,000	...	—800	3,200
Locomotive ... ... / Carriage and Wagon	...	9,700	6,500	—7,500	8,700
Station and Office Furniture ...	...	800	2,500	...	3,300
	...	14,500	9,000	—8,300	15,200
VII.—Steam Ferries	76,000	24,500	1,22,900	...	1,47,400
VIII.—Rolling-stock—					
Locomotive stock ... ... / Carriage and Wagon stock	4,69,800	66,300 / 4,29,200	—65,270 / 2,60,770	—2,100 / —15,600	—1,070 / 6,74,370
	4,69,800	4,95,500	1,95,500	—17,700	6,73,300
IX.—Establishment, as per Schedule A ...	...	3,600	...	...	3,600
Loss by Exchange	...	...	...	...	...
Total Final Heads ...	9,64,500	13,43,100	3,69,200	66,000	17,78,300
Suspense Account, as per Schedule B ...	—2,57,770	—4,53,600	...	...	—4,53,600
Grand Total ...	7,06,730	8,89,500	3,69,200	66,000	13,24,700
Deduct—Receipts on Capital Account ...	...	...	...	...	...
Total ...	7,06,730	8,89,500	3,69,200	66,000	13,24,700
Deduct—Value of Stores received from the Company on purchase of Line Rs. 7,27,879	...	...	...	...	...
	7,06,730	8,89,500	3,69,200	66,000	13,24,700
Deduct—Debits to the Indian books by credit to "Expenditure in England" for value of English Stores received, and other items charged off in England	—3,23,730	—6,46,700	...	...	—6,46,700
Net Indian Expenditure ...	3,83,000	2,42,800	3,69,200	66,000	6,78,000

N.B.—Figures in antique type denote credit entries.

for the Year 1889-90.—Concluded.

DITURE.							
Estimated during 1889-90.				Incurred to end of 1887-88.	Total.	Future Years.	Sanctioned Expenditure.
Eastern Section.	Northern Section.	Dacca Section.	Total.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,45,400	1,19,700	80,600	14,45,700	4,90,80,515	5,14,65,015		
.....	2,800	.....	2,800	13,82,948	14,50,948		
50,000	.....	.....	50,000				
.....	.....	.....	.....				
.....	.....	.....	.....				
50,000	2,800	.....	52,800	13,82,948	14,50,948		
1,50,000	.....	.....	1,50,000	8,93,039	11,90,439		
1,50,000	.....	.....	1,50,000	61,25,186	69,56,286		
7,800	.....	.....	7,800				
1,57,800	.....	.....	1,57,800	61,25,186	69,56,286		
12,000	.....	.....	12,000	39,15,982	39,31,582		
.....	.....	.....	.....	11,00,469	11,00,469		
16,15,200	1,22,500	80,600	18,18,300	6,24,98,139	6,60,94,739		
1,71,200	.....	.....	1,71,200	22,86,836	20,04,436		
17,86,400	1,22,500	80,600	19,89,500	6,47,84,975	6,80,99,175		
.....	.....	.....	.....	.....	.....		
17,86,400	1,22,500	80,600	19,89,500	6,47,84,975	6,80,99,175		
.....	.....	.....	.....	—7,27,879	—7,27,879		
17,86,400	1,22,500	80,600	19,89,500	6,40,57,096	6,73,71,296		
—4,62,500	.....	.....	—4,62,500	—3,04,81,691	—3,15,90,891		
13,23,900	1,22,500	80,600	15,27,000	3,35,75,405	3,57,80,405		

N.B.—Figures in antique type denote credit entries.

485

SCHEDULE A.

Budget Estimate of Establishment under Preliminary Expenses, for the Budge-Budge Railway Survey for the Year 1889-90.

Number.		Details.	Monthly Salary of Officers.	Revised Estimate, 1888-89.					Estimate, 1889-90.					Remarks.
				Per Mensem.	Per Annum.	Distribution of Charges.			Per Mensem.	Per Annum.	Distribution of Charges.			
1888-89.	1889-90.					Capital	Revenue.	Total.			Capital.	Revenue.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	Share of Assistant Engineer's pay ...	...	100	...	700	...	a700	...	...	...	...	...	
1	...	Surveyor ...	150	...	...	240	...	b240	...	...	...	...	...	
1	...	Overseer ...	100	...	...	189	...	b189	...	...	...	...	...	
2	...	Clerks ...	40	...	...	74	...	b74	...	...	...	...	...	
1	...	Peon ...	7	...	...	13	...	b13	...	...	...	...	...	
		Khalassies, &c. ...	...	...	...	410	...	410	...	...	...	...	...	
		Total Engineering ..	...	...	...	1,626	...	1,626	...	...	...	...	...	
		Travelling Allowance...	...	...	...	424	...	424	...	...	...	...	...	
		Total Establishment (Preliminary Expenses) ...	...	...	...	2,050	...	2,050	...	...	...	...	...	

a—For seven months. | b—For two months nearly.

Budget Estimate of Establishment of the Eastern Bengal State Railway for the Year 1889-90.

Number.		Details.	Monthly Salary of Officers.	Revised Estimate, 1888-89.					Budget Estimate, 1889-90.					Remarks.
				Per Mensem.	Per Annum.	Distribution of Charges.			Per Mensem.	Per Annum.	Distribution of Charges.			
1888-89.	1889-90.					Capital.	Revenue.	Total.			Capital.	Revenue.	Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	1	Engineering.												
		Executive Engineer, 4th grade ...	600	600	3 months	*a* 2,489	...	2,489	600	7,200	7,200	...	7,200	
		Presidency allowance...	...	100	...	313	...	313	100	1,200	1,200	...	1,200	
		House rent ...	...	45	...	141	...	141	45	540	540	...	540	
1	1	Upper Subordinate.												
		Overseer ...	...	...	...	159	...	159	60	720	720	...	720	
		Office Establishment.												
2	2	Clerks ...	...	...	...	85	...	85	50	600	600	...	600	
		Petty Establishment.												
4	4	Chaprasees ...	...	...	...	14	...	14	32	384	384	...	384	
			...	...	...	3,201	...	3,201	...	...	10,644	...	10,644	
		Travelling allowance...	...	...	...	389	...	389	...	...	1,000	...	1,000	
		Contingencies ...	...	...	...	10	...	10	...	...	356	...	356	
		Total Establishment	...	...	...	3,600	...	3,600	...	...	12,000	...	12,000	

	Rs.
a—Subsidiary leave allowance from 6th to 9th November 1888, at Rs. 269-14-1	36
Full pay from 10th to 30th November 1888, at Rs 500	350
Salary for December 1888	500
Full pay from 1st to 15th January 1889 of Mr. Rogers, at Rs. 500	250
Salary of Mr. Pope, Assistant Engineer, for January 1889	500
Ditto Ditto for February 1889	600
Difference of pay between Assistant Engineer, 1st grade and Executive Engineer, 4th grade ...	213
Total ..	2,489

486

SCHEDULE B.

Eastern Bengal State Railway System, including Northern Bengal and Dacca State Railways.

Details of sums provided for under Suspense Accounts for 1888-89 *and* 1889-90.

Suspense Heads.	Actual Balance at end of 1887-88.	Probable Transactions of 1888-89.			Probable Balance at end of 1888-89.	Probable Transactions of 1889-90.			Probable Balance at end of 1889-90.	Remarks.
		Debits.	Credits.	Net Debit or Credit.		Debits.	Credits.	Net Debit or Credit.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... { Store ... / Plant .. }	—70,363	9,87,788	9,97,425	—9,637	—80 000	10,00,000	10,00,000	...	—80,000	
Sales	1,117	1,14,188	1,15,305	—1,117	...	50,000	50,000	...	...	
Stores	23,31,421	27,05,962	31,48,858	—4,42,896	18,88,525	31,75,911	30,00,000	+1,75,911	20,64,436	
Manufacture	714	19,651	20,365	—714	...	...	...	...	...	
Miscellaneous Advances	...	...	...	...	...	...	...	...	...	
London Stores	4,752	9,92,600	9,92,641	—41	4,711	7,19,289	7,24,000	—4,711	...	
London Invoices	...	...	...	...	...	...	...	...	...	
Workshop Manufacture (including labor)	19,195	14,06,732	14,05,927	805	20,000	15,00,000	15,00,000	...	20,000	
Total ...	22,86,836	62,26,921	66,80,521	—4,53,600	18,33,236	64,45,200	62,74,000	+1,71,200	20,04,436	

N.B.—Figures in antique type denote credit amounts.

APPENDIX A.

Schedule of Works provided for in 1889-90.

Eastern Section.

Item Number.	Names of Works.	Land.	Construction of Line.				Ballast and Permanent-Way.		Stations and Buildings.			Plant.	Steam-ferries.	Rolling Stock.	Establishment.	Total.
			Earth-work.	Bridge-work.	Level-crossings.	Fencing.	Ballasting.	Permanent-way.	Stations and Offices.	Staff-quarters.	Station Machinery.					
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Balance of Estimate—															
1	Filling up three large and one small tanks at Sealdah	...	...	...	...	...	...	...	17,000	...	...	...	...	...	...	17,000
	New Works as per "Schedule of Demands"—															
2	Laying a curve and crossing with a back shunt on the P. W. D. at Bansra	400	200	...	...	...	...	5,000	...	...	866	...	...	...	...	6,466
3	Demarcating A. class land	2,000	...	...	...	...	...	...	...	...	...	...	...	...	...	2,000
4	Land	50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	50,000
5	Bridge at Rassapagla road	...	...	15,400	...	...	...	...	...	...	...	...	...	...	...	15,400
6	Alterations to siding at Poradaha	...	...	...	...	...	..	3,500	...	...	...	...	...	...	...	3,500
7	New station building at Poradaha	...	...	...	...	...	..	...	18,419	...	...	...	...	...	...	18,419
8	Covered way on island platform at Naihati ...	...	...	...	...	...	...	...	7,457	...	...	...	...	...	...	7,457
9	Institute for the Railway employés at Kanchrapara...	...	...	...	...	...	...	...	15,000	...	...	..	...	...	...	15,000
10	Office for station, trains clerk, and signallers at Chitpore	...	...	...	...	...	...	...	3,009	...	...	...	...	...	...	3,009
11	Extension of approach road to Kanchrapara workshops	...	...	...	...	...	...	...	3,889	...	...	...	...	...	...	3,889
12	Goods shed at Munshiganj...	...	...	...	...	...	...	...	626	...	...	...	...	...	...	626
13	European staff-quarters	...	...	...	...	...	...	...	...	1,00,000	...	...	...	...	...	1,00,000
14	Native staff-quarters	...	...	...	...	...	...	...	...	50,000	...	...	...	...	...	50,000
15	Watering arrangements at Naihati	...	...	...	...	...	...	...	...	...	16,218	...	...	...	...	16,218
16	Water column at Chooadanga	...	...	...	...	...	...	...	...	...	3,219	...	...	...	...	3,219
17	Grouping points at Kooshtea, Poradaha, Rajbari, Goalundo, and Damukdia Ghat	...	...	...	...	...	...	...	...	...	4,279	...	...	...	...	4,279
18	Pontoon landing stage at Chitpore	...	...	...	...	...	...	...	...	...	40,918	...	...	...	...	40,918
19	Five additional locomotives	...	...	...	...	...	...	...	...	...	...	...	...	1,50,000	...	1,50,000
20	Two horse boxes	...	...	...	...	...	...	...	...	...	...	...	...	5,828	...	5,828
21	One powder van	...	...	...	...	...	...	...	...	...	...	...	...	1,972	...	1,972
22	Workshop machinery	...	...	...	...	...	...	...	...	...	...	50,000	...	...	...	50,000
	New Works as per "Budget Orders"—															
23	Steamer for Goalundo-Dacca Service	...	...	...	...	...	...	...	...	...	...	...	1,50,000	...	...	1,50,000
24	Bridge Budge Extension	87,000	24,000	26,000	11,000	21,000	1,72,000	4,52,000	46,000	14,000	35,000	...	...	...	12,000	9,00,000
	Total ...	1,39,400	24,200	41,400	11,000	21,000	1,72,000	4,60,500	1,11,400	1,64,000	1,00,500	50,000	1,50,000	1,57,800	12,000	16,15,260

488

489

APPENDIX B.

Schedule of Works provided for in 1889-90.

Northern Section.

Item Number.	Names of Works.	Land.	Construction of Line.	Stations and Buildings.			Plant.	Total.
			Level-crossings.	Stations and Offices.	Staff-quarters.	Station Machinery.		
	Balance of Estimate—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Staff-quarters at Nelphamari ...	...	...	...	1,515	...	...	1,515
2	Re-constructing goods shed at Rungpore	...	...	2,000	...	...	...	2,000
3	Re-constructing goods shed at Domar	...	...	3,400	...	...	...	3,400
	New Works as per "Schedule of Demands"—							
4	Demarcating A class land ...	2,000	...	...	...	...	...	2,000
5	20 Gate lodges	...	4,600	...	...	...	...	4,600
6	Four Permanent-way gangs huts ...	...	4,100	...	...	...	...	4,100
7	Open goods shed at Rungpore, &c., &c.	...	...	7,089	...	...	...	7,089
8	Hospital and dispensary at Saidpur	...	...	13,249	...	...	...	13,249
9	Two additional bays to covered way at Siliguri	...	...	5,494	...	...	...	5,494
10	Alteration to Parbatipur station ...	...	...	13,668	...	...	...	13,668
11	Quarters for superior native subordinates	...	...	...	15,000	...	...	15,000
12	Quarters for European Staff at Saidpur	...	...	...	20,000	...	...	20,000
13	Enclosure wall to Staff-quarters ...	...	...	...	3,225	...	...	3,225
14	Block of 4 running rooms for native drivers and firemen, Siliguri ...	...	...	...	2,500	...	...	2,500
15	Block of 2 rooms for menials at Haldibari	...	...	...	400	...	...	400
16	Block of 3 rooms at Gopalpur and Raninagar	...	...	...	1,200	...	...	1,200
17	Block of 4 rooms at Rungpore and Atrai	...	...	...	1,600	...	...	1,600
18	Block of 5 rooms at Nattore and Sultanpur	...	...	...	2,000	...	...	2,000
19	Block of 6 rooms at Saidpur ...	...	...	...	1,200	...	...	1,200
20	Block of 8 rooms at Jaipur ...	...	...	...	1,600	...	...	1,600
21	Traffic menials' quarters at Siliguri	...	...	...	2,260	...	...	2,260
22	Grouping points at Sara, Saidpur, and Siliguri	...	...	...	...	2,445	...	2,445
23	Second water column and ash pit at Saidpur	...	...	...	...	3,087	...	3,087
24	Second water column and ash pit at Jalpaiguri	...	...	...	...	2,844	...	2,844
25	Pump house at Raninagar, Chorkai, Domar, and Parbatipur ...	...	...	...	...	3,224	...	3,224
26	82 Tool boxes	...	...	...	...	...	2,800	2,800
	Total ...	2,000	8,700	44,900	52,500	11,600	2,800	1,22,500

APPENDIX C.

Schedule of Works provided for in 1889-90.

Dacca Section.

Item Number.	Names of Works.	Stations and Buildings.			Total.
		Stations and Offices.	Staff-quarters.	Station Machinery.	
		Rs.	Rs.	Rs.	Rs.
	Balance of Estimate—				
1	Protective wall on the River bank at Narayanganj (to protect Station).	50,100	...	...	50,100
	New Works as per "Schedule of Demands"—				
2	Two units of menials' quarters for Locomotive pumper at Narayanganj.	...	518	...	518
3	Menials' quarters for Locomotive shed Staff at Dacca ...	...	2,464	...	2,464
4	Six units quarters for Locomotive and Traffic menials at Mymensing.	...	2,464	...	2,464
5	Two units quarters for Native Driver at Mymensing ...	...	1,710	...	1,710
6	Police line at Narayanganj and Mymensing	...	11,144	...	11,144
7	Engine turn-table at Narayanganj	...	...	6,888	6,888
8	Weigh-bridge at Narayanganj	...	...	3,312	3,312
9	Grouping points	...	...	2,000	2,000
	Total ...	50,100	18,300	12,200	80,600

No. $\frac{92}{B.O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

EASTERN BENGAL STATE RAILWAY.

Capital Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 210 A.—R., dated 16th March 1888.
" " " " 294 A.—R., " 22nd "
" " " " 295 A.—R., " 22nd "

Read also—

Letter No. 292 R.—A, dated 24th January 1889, from the Government of Bengal.
Public Works Department letter No. 95 A.—R., dated 9th February 1889, to the Government of Bengal.
Letter No. 653 R.—A., dated 26th February 1889, from the Government of Bengal.
Letter No. 744 R.—A., dated 6th March 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Budget orders, a grant of Rs. 3,83,000 was assigned for Capital outlay in India on the Eastern Bengal State Railway during 1888-89, as under:—

	Rs.
For direct outlay	3,14,000
" exchange	69,000
Total	3,83,000

2. During the course of the year the following modifications were made in the grant for outlay in India.

	Rs.	Rs.
Additions—		
Vide Public Works Department letter No. 417 A—R., dated 2nd June 1888	1,50,000	
Vide Public Works Department letter No. 473 A.—R., dated 3rd July 1888	1,00,000	
Vide Public Works Department letter No. 486 A.—R., dated 9th July 1888	13,500	
Vide Public Works Department letter No. 547 A.—R., dated 28th August 1888	2,00,000	
Vide Public Works Department letter No. 014 R—S., dated 10th December 1888	50,000	
		5,13,500
Reductions—		
Transfers from Indian to English grant on account of Indent No. 3	40,000	
" " " " " 4	79,400	
" " " " " 5	14,000	
		1,33,400
Net Addition		3,80,100

thus raising the total grant of the year to Rs. 7,63,100.

3. The Revised Estimate was at first submitted for Rs. 7,63,000 as under:—

	Rs.
For direct outlay in India	5,68,090
" exchange	1,94,910
Total	7,63,000

but on a reference to the Government of Bengal in Public Works Department letter No. 95 A.—R., dated 9th February 1889, the estimate was subsequently reduced to Rs. 7,00,000 and later on to Rs. 6,78,000, and is accepted by the Government of India for the latter sum.

492

BUDGET ESTIMATE, 1889-90.

4. In Public Works Department letter No. 723 A.—R., dated 8th November 1889, a provisional grant of Rs. 9,25,000 was allotted for Capital outlay on the Eastern Bengal State Railway during 1889-90.

5. A sum of Rs. 60,000 has been reserved to meet the estimated expenditure in England during 1889-90 on Indent No. 7 of 1888, thus leaving a balance of Rs. 8,65,000 available for outlay in India. The Budget Estimate is submitted for this amount, but in submitting this estimate an additional grant of Rs. 1,50,000 is asked for to meet part cost of constructing a third steamer for the Goalundo-Dacca service. A further grant of Rs. 5,20,000 is also reported to be required for outlay in India on the Budge Budge extension, exclusive of any sum which may hereafter be payable to the Port Commissioners for their line.

6. The Government of India is pleased to allot a grant of Rs. 1,50,000 on account of the third steamer for the Goalundo-Dacca service. As regards the grant required for the Budge Budge extension, the Government of Bengal was asked, in Public Works Department letter No. 95 A.—R. of the 9th February 1889, to furnish an approximate estimate of the cost of the line to be taken over from the Port Commissioners. No reply on this point has yet been received, but from information before the Government of India the outlay during 1889-90 on the Budge Budge extension, is now estimated as follows :—

	Rs.
Outlay in England on Indent No. 6 of 1888 . . .	1,01,300
Outlay in India, including Rs. 2,50,000, approximately, to be paid for Port Commissioner's line	7,98,700
Total .	9,00,000

The necessary funds will be set aside by the Government of India to meet the estimated expenditure in England on Indent No. 6 of 1888-89. The amount required for outlay in India, *viz.*, Rs. 7,98,700, is now allotted.

7. Since the submission of the Budget Estimate of the Eastern Bengal State Railway for 1889-90, the following sanctions have been accorded by the Government of India to the transmission of further Indents for English stores required during the ensuing official year—

	Rs.
For girders, *vide* Public Works Department letter No. 054 R.—S, dated 31st January 1889	3,040
For miscellaneous stores, *vide* Public Works Department letter No. 072 R.—S., dated 22nd February 1889 . . .	2,83,690
Total .	2,86,730
or in round figures .	2,87,000

With these changes, the Budget Estimate of Indian outlay will stand as follows :—

	Rs.
Net Indian outlay for which Budget Estimate has been submitted.	8,65,000
Deduct—Further provision for expenditure in England shewn above	2,87,000
	5,78,000
Provision for third steamer for Goalundo-Dacca service .	1,50,000
Provision for Budge Budge extension	7,98,700
Total .	15,26,700

and it is accepted by the Government of India, in round figures, for Rs. 15,27,000.

8. The Government of India desires it to be distinctly understood that the funds now allotted for the Budge-Budge extension are specially intended to be utilized on this work, and cannot be re-appropriated for any other purpose.

9. The provision for "Debits to the Indian books by credits to 'Expenditure in England' for value of English stores received and other items charged off in England" for 1889-90 must be increased from Rs. 1,75,500 to Rs. 4,62,500 in consequence of the additional indents referred to in the preceding paragraph.

10. The grant now allotted is intended to cover all charges for exchange that may arise durng the year.

11. The details of the Revised and Budget Estimates for 1888-89 and 1889-90, respectively, as accepted, are shown in the following table:—

Main Heads of Account.	Budget Grant, 1888-89.	Expenditure. Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	Incurred to end of 1887-88.	Total probable outlay to end of 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase of Line . .	...	...	...	1,56,97,840	1,56,97,840
Amount overdrawn on Capital Account to 30th June 1884 . . .	...	...	...	4,24,483	4,24,483
	...	...	...	1,61,22,323	1,61,22,323
Preliminary Expenses .	...	...	...	3,53,823	3,53,823
Land	40,800	2,99,600	54,400	31,74,000	35,28,000
Construction of Line .	1,14,800	2,11,400	24,300	1,00,09,682	1,02,45,382
Ballast and Permanent-way	1,21,800	1,60,500	8,500	1,28,65,453	1,30,34,453
Stations and Buildings .	1,41,300	3,49,800	4,70,500	65,55,234	73,75,534
Total Construction Accounts .	4,18,700	10,21,300	5,57,700	4,90,80,515	5,06,59,515
Plant	...	15,200	52,800	13,82,948	14,50,948
Steam Ferries . .	76,000	1,47,400	...	8,93,039	10,40,439
Rolling Stock . .	4,69,800	6,73,300	1,57,800	61,25,186	69,56,286
Establishment . .	...	3,600	...	39,15,982	39,19,582
Loss by Exchange . .	...	...	...	11,00,469	11,00,469
Total Final Heads of Account .	9,64,500	18,60,800	7,68,300	6,24,98,139	6,51,27,239
Suspense Accounts . .	—2,57,770	—4,51,100	2,72,200	22,86,836	21,07,936
Grand Total .	7,06,730	14,09,700	10,40,500	6,47,84,975	6,72,35,175
Deduct—Value of stores received from the Company on purchase of Line . .	...	...	...	7,27,879	7,27,879
	7,06,730	14,09,700	10,40,500	6,40,57,096	6,65,07,296
Alterations by the Government of India, *vide* paras. 3, 6, 7 and 9 . .	...	—85,000	9,49,000	...	8,64,000
	7,06,730	13,24,700	19,89,500	6,40,57,096	6,73,71,296
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England .	3,23,730	6,46,700	4,62,500	3,04,81,691	3,15,90,891
Net Indian Outlay .	3,83,000	6,78,000	15,27,000	3,35,75,405	3,57,80,405

494

12. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 1178 P. W. D.—31-3-89.—140.

495/506

Capital Estimate

Inkroot State R.y and Sikhot Section - Assam Beha State R.y

Working

No. $\frac{112}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

TIRHOOT STATE RAILWAY—OPEN LINE

AND

ASSAM-BEHAR STATE RAILWAY—TIRHOOT SECTION.

Capital Revised Estimates for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 261 A.—R., dated 21st March 1888.
Ditto ditto „ 291 A.—R., dated 22nd „ „

Read also—

Letter No. 273 R.—A., dated 24th January 1889, from the Government of Bengal.
Public Works Department letter No. 94 A.—R., dated 8th February 1889, to the Government of Bengal.
Letter No. 686 R.—A., dated 2nd March 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—The Capital Budget Estimates of the Tirhoot State Railway, Open line, and the Assam-Behar State Railway, Tirhoot Section, for 1888-89 were dealt with separately, and passed for the following amounts:—

	Direct outlay in India.	Exchange.	Total.
	Rs.	Rs.	Rs.
Tirhoot State Railway, Open line .	1,33,000	10,000	1,43,000
Assam-Behar State Railway, Tirhoot Section . . .	2,50,000	77,000	3,27,000
Total .	3,83,000	87,000	4,70,000

2. During the course of the year the grants for direct outlay in India of the Open line and the Tirhoot Section were increased to Rs. 1,86,000 and Rs. 3,82,000, respectively.

3. The Revised Estimate was at first submitted for the following amounts:—

	Direct outlay in India.	Exchange.	Total.
	Rs.	Rs.	Rs.
Tirhoot State Railway, Open line .	5,13,658	10,000	5,23,658
Assam-Behar State Railway, Tirhoot Section . . .	16,142	1,14,200	1,30,342
Total .	5,29,800	1,24,200	6,54,000

508

and provided for the transfer of the Suspense balances of the Tirhoot section, amounting to Rs. 3,27,658, to the Open line. As it is intended to amalgamate the accounts of these sections with effect from the 1st April 1889, there is no necessity for this transfer, and the Government of Bengal was addressed on this subject in Public Works Department letter No. 94 A.—R., dated 8th February 1889. It was pointed out at the same time, that it appeared doubtful from the latest reports of expenditure whether the provision in the estimate for the Assam-Behar State Railway, Tirhoot section, would suffice to meet the requirements of the year.

4. An amended estimate has since been received working up to the following amounts:—

	Rs.
Tirhoot State Railway, Open line	1,96,000
Assam-Behar State Railway, Tirhoot Section . . .	4,59,000
Total .	6,55,000

5. The Revised Estimate of the Tirhoot State Railway, Open line, is accepted by the Government of India, as submitted, for a net Indian outlay of Rs. 1,96,000. Judging from the latest returns of expenditure, the Government of India considers that the expenditure in India on the Tirhoot section will probably amount to not less than Rs. 4,80,000, and the Revised Estimate is passed for this amount.

BUDGET ESTIMATE, 1889-90.

6. In Public Works Department letter No. 723 A.—R., dated 8th November 1888, a sum of Rs. 1,35,000 was provisionally allotted by the Government of India for Capital outlay during 1889-90 on the Tirhoot Railway, Open line, and the Tirhoot section of the Assam-Behar State Railway.

7. The Budget Estimate was at first submitted for a net Indian outlay of Rs. 1,35,000, but in Public Works Department letter No. 94 A.—R., dated 8th February 1889, the Government of India offered to raise the grant to Rs. 1,40,000 to provide for exchange on stores paid for in 1888-89, but not expected to be supplied to the line until next year. From this grant, a sum of Rs. 1,000 must be set aside to meet the estimated expenditure in England on Indent No. 4 of 1888-89, leaving a balance of Rs. 1,39,000 available for outlay in India. An amended estimate has been received working up to this amount, and is accepted by the Government of India.

8. The grant now allotted is intended to cover all charges for exchange that may arise during the year.

9. The separate Capital account now maintained for the Tirhoot section of the Assam-Behar State Railway should be closed on the 31st March 1888. From the 1st April next, no distinction need be observed between the estimates and accounts of this section and the Tirhoot State Railway.

10. The provision for "Debits to the Indian books by credits to 'Expenditure in England' for value of English Stores received, and other items charged off in England," is as follows:—

	Rs.
Revised Estimate, 1888-89	2,62,400
Budget „ 1889-90	11,000

11. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1133 P. W. D.—31-3-89—140.

FINAL ISSUE

48—STATE RAILWAYS—CONSTRUCTION.

BUDGET ESTIMATE

(CAPITAL)

OF THE

ASSAM-BEHAR STATE RAILWAY,

ASSAM-BEHAR SECTION,

FOR THE YEAR

1889-90.

(IMPERIAL.)

Eastern Bengal State Railway Press--Reg. 871—70—17-1-89.

ASSAM-BEHAR STATE RAILWAY.

(ASSAM-BEHAR SECTION.)

Abstract Budget Estimate (Capital) for the Year 1889-90.

Main and Minor Heads of Account.	Budget Grant, 1888-89.	Expenditure. Revised Estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.	Future Years.	Sanctioned Estimate.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction Accounts.							
I.—Preliminary Expenses—							
Survey Expenses ... Plant ... ... Establishment (including Salaries, Allowances, and Contingencies) ...	3,000	700	...	88,494	89,194	5,019	94,213
	3,000	700	...	88,494	89,194	5,019	94,213
II.—Land—	14,000	23,450	...	2,93,430	3,16,880	3,370	3,20,250
III.—Construction of Line—							
Earth-work	1,24,000	1,50,500	14,700	10,29,426	11,94,626	**—48,909**	11,45,717
Bridge-work	9,50,614	10,65,191	1,43,000	17,97,586	30,05,777	**—1,81,891**	28,23,886
Tunnels	...	...	...	...	...	...	...
Level-crossings, Huts, Lodges, &c.	81,000	89,200	21,700	33,374	1,44,274	2,587	1,46,861
Fencing	1,95,000	84,600	1,24,100	1,131	2,09,831	2,00,325	4,10,156
Electric Telegraph ...	...	1,150	2,500	15,148	18,798	**—2,710**	16,088
	13,50,614	13,90,641	3,06,000	28,76,665	45,73,306	**—30,598**	45,42,708
IV.—Ballast and Permanent-way—							
Ballasting	3,00,000	1,68,000	1,32,500	5,54,490	8,54,990	2,43,425	10,98,415
Permanent-way ...	6,93,523	6,03,600	49,000	15,90,703	22,43,303	**—53,099**	21,90,204
	9,93,523	7,71,600	1,81,500	21,45,193	30,98,293	1,90,326	32,88,619
V.—Stations and Buildings—							
Stations and Offices ...	1,65,300	86,520	30,800	2,20,145	3,37,465	53,935	3,91,400
Workshops and Store Buildings	1,200	3,100	...	18,175	21,275	**—2,102**	19,173
Staff-quarters ...	1,39,500	69,700	3,200	2,15,138	2,88,038	76,824	3,64,862
Station Machinery ...	1,27,314	46,000	19,000	1,42,766	2,07,766	41,783	2,49,549
	4,33,314	2,05,320	53,000	5,96,224	8,54,514	1,70,440	10,24,984
VI.—Plant—							
Engineering	71,890	29,500	1,000	1,56,927	1,87,427	15,552	2,02,979
Locomotive	...	...	...	45,466	45,466	793	46,259
Carriage and Wagon ...	...	...	...	254	254	**—254**	
Station and Office Furniture	38,500	5,700	5,700	13,065	24,465	**—12,915**	11,550
	1,10,390	35,200	6,700	2,15,712	2,57,612	3,176	2,60,788
Total carried over ...	29,04,841	24,26,911	5,47,200	62,15,718	91,89,829	3,41,733	95,31,562

N.B.—Figures in antique type denote Credit entries.

510

Abstract Budget Estimate (Capital) for the Year 1889-90.—Concluded.

Main and Minor Heads of Account.	Budget Grant, 1888-89.	Expenditure.				Future Years.	Sanctioned Estimate.
		Revised Estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Construction Accounts brought forward ...	29,04,841	24,26,911	5,47,200	62,15,718	91,89,829	3,41,733	95,31,562
VII.—Steam Ferries ...	...	...	...	...	...	1,50,000	1,50,000
VIII.—Rolling-stock.							
Locomotive ...	...	...	...	1,60,136	1,60,136	38,395	9,37,500
Carriage and Wagon ...	1,02,159	2,56,000	2,31,800	2,51,169	7,38,969		
	1,02,159	2,56,000	2,31,800	4,11,305	8,99,105	38,395	9,37,500
IX.—Establishment, as per Schedule A ...	1,50,000	1,39,089	1,00,000	5,18,763	7,57,852	**—1,07,032**	6,50,820
Loss by Exchange ...	...	...	...	2,83,590	2,83,590	350	2,83,940
Total Final Heads ...	31,57,000	28,22,000	8,79,000	74,29,376	1,11,30,376	4,23,446	1,15,53,822
Suspense Accounts, as per Schedule B	**—5,84,000**	**—5,92,700**	**—6,000**	+7,93,170	+1,94,470	...	...
Grand Total ...	25,73,000	22,29,300	8,73,000	82,22,546	1,13,24,846	...	...
Deduct—Receipts on Capital Account ...	**—3,000**	...	...	**—1,54,783**	**—1,54,783**	...	...
Total ...	25,70,000	22,29,300	8,73,000	80,67,763	1,11,70,063	...	...
Deduct— Debits to the Indian books by Credit to "Expenditure in England" for value of English Stores received, and other items charged off in England ...	**—1,87,000**	**—2,29,300**	**—1,81,000**	**—10,55,711**	**—14,66,011**	...	...
Net Indian Expenditure ...	23,83,000	20,00,000	6,92,000	70,12,052	97,04,052	...	...

N.B.—Figures in antique type denote Credit entries.

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. Per Annum.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
		Direction.												
1	1	Engineer-in-Chief	1,350	1,350	16,200	16,200	...	16,200	1,350	16,200	16,200	...	16,200	
		Office.												
1	1	Head Clerk... For 10 months ...	175	175	1,750	1,750	...	1,750	180	2,160	2,160	...	2,160	
		„ 2 do. ...	180	180	360	360	...	360						
1	1	Clerk ... „ 10 do ...	75	75	750	750	...	750	80	960	960	...	960	
		„ 2 do. ...	80	80	160	160	...	160						
1	1	Do.	45	45	540	540	...	540	45	540	540	...	540	
1	...	Do. For 1 month ...	60	60	60	60	...	60	...	...	...	...	...	
1	1	Do.	35	35	420	420	...	420	35	420	420	...	420	
1	1	Do.	32	32	384	384	...	384	32	384	384	...	384	
1	1	Do.	30	30	360	360	...	360	30	360	360	...	360	
1	1	Do.	20	20	240	240	...	240	20	240	240	...	240	
1	1	Draftsman ... For 10 months ...	80	80	800	800	...	800	85	1,020	1,020	...	1,020	
		„ 2 do. ...	85	85	170	170	...	170						
1	1	Tracer	30	30	360	360	...	360	30	360	360	...	360	
1	1	Duftry	10	10	120	120	...	120	10	120	120	...	120	
1	1	Peon	10	10	120	120	...	120	10	120	120	...	120	
1	1	Do.	8	8	96	96	...	96	8	96	96	...	96	
1	1	Do. For 3 months ...	8	8	24	24	...	24	8	96	96	...	96	
1	1	Do.	7½	7½	90	90	...	90	7½	90	90	...	90	
1	...	Do. For 3 months ...	7	7	56	56	...	56	...	...	...	...	...	
1	1	Do.	6	6	72	72	...	72	7	72	72	...	72	
		Total ...	...	...	...	23,132	...	23,132	...	...	23,238	...	23,238	
		Direction—Carried over ...	...	...	...	23,132	...	23,132	...	...	23,238	...	23,238	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. Per Annum.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Direction—Brought forward ...	...	...	...	23,132	...	23,132	...	...	23,238	...	23,238	
		Petty.												
2	2	Chaukidars	6	12	144	144	...	144	12	144	144	...	144	
...	...	Bhowleah Establishment ...	*77	77	924	924	...	924	*77	924	924	...	924	*1 Serang . 12 1 khallasie .. 9 7 Do. @ 8 56 77
		Total ...	...	...	...	1,068	...	1,068	...	...	1,068	...	1,068	
		Total Salaries ...	...	...	...	24,200	...	24,200	...	...	24,306	...	24,306	
		Travelling Allowances ...	...	...	2,070	3,570	...	3,570	...	2,694	4,694	...	4,694	
		Contingencies ...	...	...	1,500					2,000				
		Total Direction ...	...	...	...	27,770	...	27,770	...	...	29,000	...	29,000	
		GANGES DIVISION.												
		Engineering.												
1	...	Executive Engineer, 2nd grade, for 1 month and 4 days ...	525	525	495	312	283	595	...	...	...	...	...	
1	...	Executive Engineer, 3rd grade, (from 5th March 1888) ...	475	475	5,639	2,671	2,968	5,639	475	*3,800	1,800	2,000	3,800	* For 8 months.
1	...	Assistant Engineer, temporary, for 4 and ½ months ...	250	250	1,125	1,125	...	1,125	...	...	...	...	...	
		Total ...	...	...	...	4,108	3,251	7,359	...	...	1,800	2,000	3,800	
		Ganges Divn.—Carried over ...	...	...	...	4,108	3,251	7,359	...	...	1,800	2,000	3,800	
		Carried over ...	...	...	...	27,770	...	27,770	...	...	29,000	...	29,000	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. For eight Months.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	27,770	...	27,770	...	...	29,000	...	29,000	
		Ganges Divn.—Brought forward ...	...	...	...	4,108	3,251	7,359	...	...	1,800	2,000	3,800	
		GANGES DIVISION.												
		Upper Subordinate Establishment.												
1	1	Sub-Engineer, 2nd grade, for 5 months	300	300	1,500	1,500	...	1,500	300	2,400	2,400	...	2,400	
		Sub-divisional allowance, for 5 months	30	30	150	150	...	150	30	240	240	...	240	
1	...	Supervisor, 2nd grade, up to 9th July 1888	150	150	644	...	644	644	...	...	...	...	...	
1	1	Supervisor, 2nd grade, temporary	150	150	1,800	1,800	...	1,800	150	1,200	1,200	...	1,200	
1	1	Overseer, 1st grade ..	100	100	1,200	1,200	...	1,200	100	800	800	...	800	
		Sub-divisional allowance, for 6 months	30	30	180	180	...	180	...	...	...	...	...	
1	...	Overseer, for 1 and ½ months	100	100	150	150	...	150	...	...	...	...	...	
1	1	Permanent-Way Inspector, for 6 months	175	175	1,050	150	900	1,050	175	1,400	200	1,200	1,400	
1	...	Permanent-Way Inspector, for 2 months	150	150	300	...	300	300	...	...	...	...	...	
			...	...	...	5,130	1,844	6,974	...	...	4,840	1,200	6,040	
		Ganges Divn.—Carried over ...	...	...	...	9,238	5,095	14,333	...	...	6,640	3,200	9,840	
		Carried over ...	...	...	...	27,770	...	27,770	...	...	29,000	...	29,000	

F/3

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. For eight Months.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	27,770	...	27,770	...	...	29,000	...	29,000	
		Ganges Divn.—Brought forward...	...	...	...	9,238	5,095	14,333	...	...	6,640	3,200	9,840	
		GANGES DIVISION.												
		Office.												
1	1	Accountant, 4th grade ...	*75	75	900	900	...	900	*75	600	600	...	600	* Half debited to Kosi Division.
1	1	Clerk	*30	30	360	360	...	360	*30	240	240	...	240	
1	...	Do., for 1 month and 9 days ...	50	50	65	65	...	65	...	...	...	...	...	
2	2	Do.	45	90	1,080	...	1,080	1,080	90	720	...	720	720	
2	1	Do.	35	70	840	840	...	840	35	280	280	...	280	
1	1	Do., for 10 months... ...	*25	25	250	250	...	250	*25	200	200	...	200	
1	1	Clerk, for 1 month ...	30	30	30	30	...	30	30	240	240	...	240	
1	1	Draftsman	*25	25	300	180	120	300	25	200	120	80	200	
1	1	Ditto	30	30	360	...	360	360	30	240	...	240	240	
1	1	Cashier	100	100	1,200	600	600	1,200	100	800	400	400	800	
1	1	Duftry	10	10	120	120	...	120	10	80	80	...	80	
2	2	Peons	7	14	168	...	168	168	14	112	...	112	112	
2	4	Khallassies	7	14	168	84	84	168	28	224	112	112	224	
2	1	Chaukidars	7	14	168	84	84	168	7	56	56	...	56	
		Total Office ...	...	...	...	3,513	2,496	6,009	...	...	2,328	1,664	3,992	
		Total Establishment ...	...	...	...	12,751	7,591	20,342	...	...	8,968	4,864	13,832	
		Travelling Allowance ...	...	...	1,378	} 2,228	...	2,228	...	{ 1,532	} 2,032	...	2,032	
		Contingencies ...	...	...	850					500				
		Grand Total, Ganges Division ..	...	...	...	14 979	7,591	22,570	...	...	11,000	4,864	15,864	
		Carried over ...	...	...	...	42,749	7,591	50,340	...	...	40,000	4,864	44,864	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. For eight Months.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	42,749	7,591	50,340	...	...	40,000	4,864	44,864	
		KOSI EXTENSION DIVISION.												
		Engineering.												
...	...	Share of one Executive Engineer's pay, from 1st March to 4th April 1888, 2nd grade	275	275	312	312	...	312	...	...	...	...	...	
...	...	Share of one 3rd grade Executive Engineer's pay, from 5th March 1888	225	225	2,671	2,671	...	2,671	225	1,800	1,800	...	1,800	
1	...	Executive Engineer, 4th grade, from March 24th to July 1888...	600	600	2,865	2,865	...	2,865	...	...	...	...	...	
1	1	Executive Engineer, 3rd grade, from 25th July to January 1888	700	700	4,359	4,359	...	4,359	700	5,600	5,600	...	5,600	
1	...	Executive Engineer, 3rd grade, for 2 months	700	700	1,400	1,400	...	1,400	...	...	...	...	...	
1	...	Assistant Engineer, 1st grade, from March to 17th April 1888 ...	500	500	784	784	...	784	...	...	...	...	...	
		Furlough allowance to Assistant Engineer, 1st grade, from 18th April 1888	250	250	2,609	2,609	...	2,609	250	2,000	2,000	...	2,000	
1	1	Assistant Engineer, temporary, from 15th March 1888	250	250	2,888	2,888	...	2,888	250	2,000	2,000	...	2,000	
		Total ...	...	...	...	17,888	...	17,888	...	...	11,400	...	11,400	
		Kosi Extension Division—Carried over	...	...	...	17,888	...	17,888	...	...	11,400	...	41,000	
		Carried over ...	...	...	...	42,749	7,591	50,340	...	...	40,000	4,864	44,864	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. For eight Months.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	42,749	7,591	50,340	...	...	40,000	4,864	44,864	
		Kosi Extension Division—Brought forward	...	...	...	17,888	...	17,888	...	...	11,400	...	11,400	
		KOSI EXTENSION DIVISION.												
		Upper Subordinate.												
1	1	Supervisor, 2nd grade, from 10th July 1888	150	150	1,157	1,157	...	1,157	150	1,200	1,200	...	1,200	
1	...	Supervisor, temporary, from 23rd April to September 1888 ...	150	150	790	790	...	790	..	...	...	...	...	
2	2	Overseers, temporary ...	100	200	2,400	2,400	...	2,400	200	1,600	1,600	...	1,600	
		Total ...	...	...	...	4,347	...	4,347	...	...	2,800	...	2.800	
		Lower Subordinate.												
2	1	Sub-Overseers	60	120	1,440	1,440	...	1,440	60	480	480	...	480	
		Total ...	...	...	...	1,440	...	1,440	...	...	480	...	480	
		Kosi Extension Division—Carried over ...	...	...	...	23,675	...	23,675	...	...	14,680	...	14,680	
		Carried over ...	...	...	...	42,749	7,591	50,340	...	...	40,000	4,864	44,864	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Distribution of Charges. Capital.	Distribution of Charges. Revenue.	Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. For eight Months.	Distribution of Charges. Capital.	Distribution of Charges. Revenue.	Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	42,749	7,591	50,340	...	...	40,000	4,864	44,864	
		Kosi Extension Division—Brought forward	...	...	...	23,675	...	23,675	...	...	14,680	...	14,680	
		KOSI EXTENSION DIVISION.												
		Office.												
...	...	Share of Accountant's pay ...	75	75	900	900	...	900	75	600	600	...	600	
1	1	Cashier for 11 months and 26 days	70	70	829	829	...	829	70	560	560	...	560	
...	...	Share of Head Clerk's pay ...	30	30	360	360	...	360	30	240	240	...	240	
...	...	Share of 2nd Clerk's pay for 10 months	25	25	250	250	...	250	25	200	200	...	200	
1	...	Clerk	35	35	420	420	...	420	35	280	280	...	280	
1	2	Clerk, Sub-divisional, for 11 months and 23 days	35	35	411	411	...	411	70	560	560	...	560	
1	...	Clerk, Sub-divisional, for 11 months and 27 days	35	35	416	416	...	416	...	...	...	...	...	
...	...	Share of Draftsman's pay ...	25	25	300	300	...	300	25	200	200	...	200	
3	1	Peons	7	21	252	252	...	252	7	56	56	...	56	
5	5	Khallasies	7	35	420	420	...	420	35	280	280	...	280	
...	1	Chaukidar	...	...	...	...	...	...	6	48	48	...	48	
		Total Office ...	...	...	...	4,558	...	4,558	...	...	3,024	...	3,024	
		Total Establishment ...	...	...	...	28,233	...	28,233	...	...	17,704	...	17,704	
		Travelling Allowance ...	...	...	1,500	2,001	...	2,001	...	3,400	4,896	...	4,896	
		Contingencies ...	...	...	501					1,496				
		Grand Total Kosi ...	...	...	...	30,234	...	30,234	...	...	22,600	...	22,600	
		Deduct—Amount chargeable to Surplus Establishment ...	...	...	...	—2,609	...	—2,609	...	...	—2,000	...	—2,000	
		Net for Kosi ...	...	...	...	27,625	...	27,625	...	...	20,600	...	20,600	
		Carried over ...	...	...	...	70,374	7,591	77,965	...	...	60,600	4,864	65,464	

577

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89 Per Mensem.	Estimate, 1888-89 Per Annum.	Estimate, 1888-89 Distribution of Charges. Capital.	Estimate, 1888-89 Distribution of Charges. Revenue.	Estimate, 1888-89 Distribution of Charges. Total.	Estimate, 1889-90 Per Mensem.	Estimate, 1889-90 For six Months.	Estimate, 1889-90 Distribution of Charges. Capital.	Estimate, 1889-90 Distribution of Charges. Revenue.	Estimate, 1889-90 Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	70,374	7,591	77,965	...	...	60,600	4,864	65,464	
		MAHANUDDY DIVISION.												
1	...	Executive Engineer, 3rd grade, for 7 months ...	700	700	4,900	4,900	...	4,900	...	...	...	...	...	
1	1	Executive Engineer, 2nd grade, for 5 months.	800	800	4,000	4,000	...	4,000	800	4,800	4,800	...	4,800	For 6 months.
1	1	Executive Engineer, 4th grade ...	600	600	7,200	7,200	...	7,200	600	3,600	3,600	...	3,600	Ditto.
		Amount debited for promotion ...	...	...	181	181	...	181	...	...	...	...	...	
1	...	Executive Engineer, 4th grade, for 10 months	600	600	6,000	6,000	...	6,000	...	...	...	...	...	
		Amount debited for promotion ...	...	...	217	217	...	217	...	...	...	...	...	
1	...	Assistant Engineer, temporary, for 5 months and 4 days ...	250	250	1,282	1,282	...	1,282	...	...	...	...	...	
		Total ...	...	...	...	23,780	...	23,780	...	...	8,400	...	8,400	
		Upper Subordinate Establishment												
1	...	Sub-Engineer, for 6 months and 7 days, Sub-divisional allowance ...	300	300	1,868	1,868	...	1,868	...	...	...	...	...	
			30	30	187	187	...	187	...	...	...	...	...	
1	...	Supervisor, for 6 months ...	200	200	1,200	1,200	...	1,200	...	...	...	...	...	
1	...	Ditto, for 5 months and 10 days	100	100	534	534	...	534	...	...	...	...	...	
		Amount debited for increase of pay	...	...	450	450	...	450	...	...	...	...	...	
		Upper Subordinate Establishment—Carried over	...	...	...	4,239	...	4,239	...	..	...	...	...	
		Mahanuddy Division—Carried over	...	...	...	23,780	...	23,780	...	...	8,400	...	8,400	
		Carried over ...	...	...	...	70,374	7,591	77,965	...	...	60,600	4,864	65,464	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Per Annum.	Distribution of Charges. Capital.	Revenue.	Total.	Estimate, 1889-90. Per Mensem.	For six Months.	Distribution of Charges. Capital.	Revenue.	Total	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	70,374	7,591	77,965	...	...	60,600	4,864	65,464	
		Mahanuddy Division—Brought forward	...	...	...	23,780	...	23,780	...	...	8,400	...	8,400	
		Upper Subordinate Establishment—Brought forward	...	...	...	4,239	...	4,239						
		MAHANUDDY DIVISION.												
		Upper Subordinate Establishment.—*Concluded.*												
1	1	Supervision, temporary ...	180	180	2,160	2,160	...	2,160	180	1,080	1,080	...	1,080	
1	...	Overseer, for 8½ months ...	100	100	850	850	...	850	...	...	...	...	...	
		Amount debited for promotion from March to December 1888 ...	...	...	500	500	...	500	...	...	...	...	...	
1	1	Overseer, for 10 months ...	100	100	1,000	1,000	...	1,000	100	600	600	...	600	
1	...	Ditto, for 2 ditto ...	80	80	160	160	...	160	...	...	...	...	...	
1	1	Ditto, for 11 ditto ...	80	80	880	880	...	880	80	480	480	...	480	
		Total ...	...	...	...	9,789	...	9,789	...	...	2,160	...	2,160	
		Lower Subordinate.												
1	...	Sub-Overseer, for 1 month and 18 days	60	60	96	96	...	96	...	...	...	...	...	
1	...	Ditto	50	50	600	600	...	600	...	...	...	...	...	
1	2	Ditto, for 6 months ...	50	50	300	300	...	300	100	600	600	...	600	
1	...	Ditto, for 4 months ...	50	50	200	200	...	200	...	...	...	...	...	
		Total ...	...	...	...	1,196	...	1,196	...	...	600	...	600	
		Mahanuddy Division—Carried over	...	...	...	34,765	...	34,765	...	...	11,160	...	11,160	
		Carried over ...	...	...	...	70,374	7,591	77,965	...	...	60,600	4,864	65,464	

279

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.--Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. For six Months.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	70,374	7,591	77,965	...	...	60,600	4,864	65,464	
		Mahanuddy Division—Brought forward	...	...	...	34,765	...	34,765	...	...	11,160	...	11,160	
		MAHANUDDY DIVISION.												
		Office Establishment.												
1	...	Accountant	128	128	1,536	1,536	...	1,536	128	768	768	...	768	
...	...	Amount debited for increment ...	...	...	7	7	...	7	...	...	...	...	...	
1	...	Accountant, temporary, for 1 month	140	140	140	140	...	140	...	...	...	...	...	
1	...	Head Clerk	75	75	900	900	...	900	75	450	450	...	450	
1	...	Cashier	70	70	840	840	...	840	70	420	420	...	420	
1	...	Clerk, for 7 months	45	45	315	315	...	315	45	270	270	...	270	
1	...	Do., for 4 months	40	40	160	160	...	160	...	...	...	...	...	
1	...	Do., for 8 months	50	50	400	400	...	400	50	300	300	...	300	
1	...	Do., for 6 months	40	40	240	240	...	240	...	...	...	...	...	
2	3	Do.	30	60	720	720	...	720	90	540	540	...	540	
1	...	Do., for 6 months	30	30	180	180	...	180	...	...	...	...	...	
1	...	Do., for 11 months ...	30	30	330	330	...	330	...	...	...	...	...	
1	...	Do.	25	25	300	300	...	300	25	150	150	...	150	
1	...	Sub-Divisional Clerk, for 10 months	40	40	400	400	...	400	40	240	240	...	240	
1	2	Ditto Ditto ...	30	30	300	300	...	300	60	360	360	...	360	
		Office Establishment—Carried over	...	...	...	6,768	...	6,768	...	...	3,498	...	3,498	
		Mahanuddy Division—Carried over	...	...	...	34,765	...	34,765	...	...	11,160	...	11,160	
		Carried over ...	...	...	...	70,374	7,591	77,965	...	...	60,600	4,864	65,464	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. For six Months.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	70,374	7,591	77,965	...	...	60,600	4,864	65,464	
		Mahanuddy Division—Brought forward	...	...	...	34,765	...	34,765	...	...	11,160	...	11,160	
		Office Establishment—Brought forward	...	...	...	6,768	...	6,768	...	...	3,498	...	3,498	
		MAHANUDDY DIVISION.												
		Office Establishment.—*Concld.*												
1	...	Sub-Divisional Clerk, for 11 months	30	30	330	330	...	330	...	...	...	...	...	
1	1	Draftsman	35	35	420	420	...	420	35	210	210	...	210	
1	1	Duftry	10	10	120	120	...	120	10	60	60	...	60	
1	1	Peon	8	8	96	96	...	96	8	48	48	...	48	
6	6	Do.	7	42	504	504	...	504	42	252	252	...	252	
10	10	Khallassies	7	70	840	840	...	840	70	420	420	...	420	
1	...	Chowkidar, for 3 months ...	7	7	21	21	...	21	...	...	...	...	...	
		Total Office ...	...	...	...	9,099	...	9,099	...	...	4,488	...	4,488	
		Total ...	...	...	...	43,864	...	43,864	...	...	15,648	...	15,648	
		Travelling Allowance ...	...	...	2,200	3,409	...	3,409	...	5,052	7,352	...	7,352	
		Contingencies ...	...	...	1,209					2,300				
		Total Mahanuddy Division ...	...	...	...	47,273	...	47,273	...	...	23,000	...	23,000	
		Carried over ...	...	...	...	1,17,647	7,591	1,25,238	...	...	83,600	4,864	88,464	

5-21

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 18889-90. Per Mensem.	Estimate, 18889-90. Per Annum.	Estimate, 18889-90. Distribution of Charges. Capital.	Estimate, 18889-90. Distribution of Charges. Revenue.	Estimate, 18889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	1,17,647	7,591	1,25,238	...	...	83,600	4,864	88,464	
		LATE DINAGEPORE DIVISION.												
1	...	Executive Engineer, 3rd grade, for 4 days	7 0	700	.91	91	...	91	...	...	...	...	...	
1	...	Assistant Engineer, temporary, for 14 days	250	250	113	113	...	113	...	...	...	...	...	
			...	...	204	204	...	204	...	...	...	...	...	
		Upper Subordinate.												
1	...	Sub-Engineer, for 1 month ...	300	300	300	300	...	300	...	...	...	...	...	
		Sub-divisional allowance ...	30	30	30	30	...	30	...	...	...	...	...	
1	...	Overseer, temporary, for 1 month	80	80	80	80	...	80	...	...	...	...	...	
			...	...	410	410	...	410	...	...	...	...	...	
		Office.												
1	...	Accountant, for 1 month ...	140	140	140	140	...	140	...	...	...	...	...	
1	...	Clerk, for 1 month ...	40	40	40	40	...	40	...	...	...	...	...	
1	...	Do., for 8 days ...	35	35	9	9	...	9	...	...	...	...	...	
1	...	Do., for 6 days ...	25	25	5	5	...	5	...	...	...	...	...	
1	...	Do., Sub-divisional, for 4 days...	30	30	4	4	...	4	...	...	...	...	...	
1	...	Do., Ditto, for 1 month	30	30	30	30	...	30	...	...	...	...	...	
1	...	Do., Ditto, for 10 days...	30	30	10	10	...	10	...	...	...	...	...	
1	...	Cashier, for 5 days	70	70	12	12	...	12	...	...	...	...	...	
1	...	Draftsman, for 8 days ...	40	40	11	11	...	11	...	...	...	...	...	
1	...	Duftry, for 8 days	10	10	3	3	...	3	...	...	...	...	...	
		Peons	...	...	11	11	...	11	...	...	...	...	...	
		Khallasies	...	...	23	23	...	23	...	...	...	...	...	
		Total ...	...	...	298	298	...	298	...	...	...	...	...	
		Total Dinagepore Division ...	...	...	912	912	...	912	...	...	...	...	...	
		Carried over ...	...	...	...	1,18,559	7,591	1,26,150	...	...	83,600	4,864	88,464	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Estimate, 1888-89. Distribution of Charges. Capital.	Estimate, 1888-89. Distribution of Charges. Revenue.	Estimate, 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. Per Annum.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks (Shewing period for which provision has been made in 1889-90).
			Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	1,18,559	7,591	1,26,150	...	...	83,600	4,864	88.464	
		Medical and Sanitation												
1	1	Asstt. Surgeon, for 10½ months ...	100	100	1,050	1,050	...	1,050	100	600	600	...	600	For 6 months
1	1	Civil Hospital Assistant ...	25	25	300	300	...	300	25	200	200	...	200	For 8 months, Kosi
1	...	Ditto, for 4 months	25	25	100	100	...	100	...	...	...	...	...	
1	1	Ditto, for 10 months	20	20	200	200	...	200	20	160	40	120	160	Ditto ditto.
1	1	Civil Hospital Assistant ...	20	20	240	60	180	240	20	120	120	...	120	For 6 months
1	...	Ditto, for 9 months	20	20	180	180	...	180	...	...	...	...	...	
3	3	Compounders	10	30	360	360	...	360	30	220	220	...	220	2 for 8 months and 1 for 6 months.
1	...	Ditto, for 6 months ...	15	15	90	90	...	90	...	...	...	...	...	
3	3	Dressers...	8	24	288	288	...	288	24	176	176	...	176	2 for 8 months and 1 for 6 months
2	2	Cooks	6	12	144	144	...	144	...	...	...	...	...	
1	...	Do., for 1 month	7	7	7	7	...	7	14	98	98	...	98	1 for 8 months and 1 for 6 months
1	...	Do, for 5 months ...	6	6	30	30	...	30	...	...	...	...	...	
1	3	Peon	7	7	84	84	...	84	21	154	154	...	154	2 for 8 months and 1 for 6 months.
1	...	Do.	6	6	72	72	...	72	...	...	...	...	...	
1	1	Bhistie	7	7	84	84	...	84	6	36	36	...	36	For 6 months.
1	1	Sweeper...	6	6	72	72	...	72	6	36	36	...	36	Ditto.
		Total	...	...	...	3,121	180	3,301	...	...	1.680	120	1,800	
		Travelling Allowance and Contingencies	...	...	...	1,400	...	1,400	...	...	1,320	...	1,320	
		Total Medical and Sanitation ...	...	...	...	4,521	180	4,701	...	...	3,000	120	3,120	
		Carried over ...	...	...	...	1,23,080	7,771	1,30,851	...	...	86,600	4,984	91,584	

723

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Continued.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate, 1888-89. Per Mensem.	Estimate, 1888-89. Per Annum.	Distribution of Charges. Capital.	Distribution of Charges. Revenue.	Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. Per Annum.	Distribution of Charges. Capital.	Distribution of Charges. Revenue.	Distribution of Charges. Total.	Remarks (Shewing period for which provision has been made in 1889-90).
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	1,23,080	7,771	1,30,851	...	...	86,600	4,984	91,584	
		Stores Establishment.												
1	1	Transport Agent	120	120	1,440	1,440	...	1,440	120	960	960	...	960	For 8 months.
1	1	Sub-Store-keeper	100	100	1,200	1,200	...	1,200	100	600	600	...	600	For 6 do.
2	1	Ditto	60	120	1,440	1,440	...	1,440	60	480	480	...	480	For 8 do.
1	1	Store Clerk	30	30	360	360	...	360	30	180	180	...	180	For 6 do.
1	3	Peon	7	7	84	84	...	84	21	154	154	...	154	2 for 8 and 1 for 6 months.
1	...	Peon, for 8 months	7	7	56	56	...	56	...	...	...	...	...	
2	2	Khallasies, for 2 months ...	6	12	24	24	...	24	14	112	112	...	112	For 8 months.
3	3	Chaukidars, for 7 months ...	7	21	147	147	...	147	21	126	126	...	126	For 6 do.
2	...	Ditto, for 4 months ...	7	14	56	56	...	56	...	...	...	...	...	
1	...	Ditto, for 1 month ...	7	7	7	7	...	7	...	...	...	...	...	
		Total ...	...	...	...	4,814	...	4,814	...	...	2,612	...	2,612	
		Beauliah Establishment against Kosi and Mahanuddy Division ...	...	*60	720	720	...	720	*60	480	480	...	480	Rs. 1 Serang .. 12; 6 Khallasies ... 48; 60
		Travelling Allowance ...	...	...	380	671	...	671	...	...	504	...	504	
		Contingencies	...	...	291									
		Total ...	...	...	...	6,205	...	6,205	...	...	3,596	...	3,596	
		Carried over ...	...	...	...	1,29,285	7,771	1,37,056	...	...	90,196	4,984	95,180	

SCHEDULE A.

CAPITAL AND REVENUE.

Budget Estimate of Establishment for the Assam-Behar State Railway for the Year 1889-90.—Concluded.

Number. 1888-89.	Number. 1889-90.	Details.	Monthly Salary.	Estimate. 1888-89. Per Mensem.	Estimate. 1888-89. Per Annum.	Estimate. 1888-89. Distribution of Charges. Capital.	Estimate. 1888-89. Distribution of Charges. Revenue.	Estimate. 1888-89. Distribution of Charges. Total.	Estimate, 1889-90. Per Mensem.	Estimate, 1889-90. Per Annum.	Estimate, 1889-90. Distribution of Charges. Capital.	Estimate, 1889-90. Distribution of Charges. Revenue.	Estimate, 1889-90. Distribution of Charges. Total.	Remarks.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward ...	...	...	...	1,29,285	7,771	1,37,056	...	...	90,196	4,984	95,180	
		Audit and Accounts.												
...	...	Share of Examiner's pay ...	80	80	960	960	...	960	80	960	960	...	960	
...	...	Ditto Head Accountant's pay...	70	70	840	840	...	840	70	840	840	...	840	
4	4	Clerks	...	145	1,740	1,740	...	1,740	145	1,740	1,740	...	1,740	
1	1	Do.	70	70	840	840	...	840	70	840	840	...	840	
2	2	Do.	25	50	600	600	...	600	50	600	600	...	600	
1	1	Do.	75	75	900	900	...	900	75	900	900	...	900	
1	1	Do.	50	50	600	600	...	600	50	600	600	...	600	
2	2	Do.	...	53	636	636	...	636	53	636	636	...	636	
2	2	Peons	7	14	168	168	...	168	14	168	168	...	168	
		Total ...	...	...	...	7,284	...	7,284	...	...	7,284	...	7,284	
		Travelling, Contingencies, and Supervision	...	...	1,800	1,800	...	1,800	...	1,800	1,800	...	1,800	
		Total Audit and Accounts ...	...	...	...	9,084	...	9,084	...	...	9,084	...	9,084	
		Locomotive.												
...		Share of Locomotive Superintendent's pay	...	...	720	720	...	720	...	720	720	...	720	
		Total Locomotive ...	...	...	...	720	...	720	...	...	720	...	720	
		Grand Total Establishment ...	...	...	...	1,39,089	7,771	1,46,860	...	...	1,00,000	4,984	1,04,984	

5-25

526

Abstract of Establishment Charges.

Details.	1888-89.				1889-90.			
	Salaries.	Travelling allowance.	Contingencies.	Total.	Salaries.	Travelling allowance.	Contingencies	Total.
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direction ...	24,290	2,070	1,500	27,770	21,306	2,694	2,000	29,000
Ganges ...	12,751	1,378	850	14,979	8,968	1,532	500	11,000
Kosi ...	25,624	1,500	501	27,625	15,704	3,400	1,496	20,600
Mahanuddy ..	43,864	2,200	1,209	47,273	15,648	5,052	2,300	23,000
Late Dmagepore ...	912	...	...	912	...	...	...	...
Medical and Sanitation	3,121	1,400		4,521	1,680	1,320		3,000
Stores ...	5,534	380	291	6,205	3,092	504		3,596
Audit and Accounts	7,284	1,800		9,084	7,284	1,800		9,084
Locomotive ...	720	...		720	720	...		720
Total ...	1,39,089				1,00,000			

SCHEDULE B.

Details of Sums provided for under Suspense Accounts for 1888-89 *and* 1889-90.

Suspense Heads.	Actual Balance at end of 1887-88.	Probable Transactions of 1888-89.			Probable Balance at end of 1888 89.	Probable Transactions of 1889-90.			Probable Balance at end of 1889-90.	Remarks.
		Debits.	Credits.	Net Debit + or Credit –.		Debits.	Credits.	Net Debit + or Credit –.		
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ... { Stores ... .. / Plant ... ... }	—27,553	1,69,573	1,50,860	18,713	—8,840	12,840	4,000	+8,840	...	
Sales	25,162	21,440	46,602	—25,162	...	...	...	...	...	
Stores	7,87,484	7,25,132	13,05,306	—5,80,174	+2,07,310	2,80,570	2,93,410	—12,840	1,94,470	
Manufactures	2,330	91,376	93,706	—2,330	...	80,000	80,000	...	...	
Miscellaneous Advances	5,747	12,717	16,464	– 3,747	+2,000	6,000	8,000	—2,000	...	
London Stores	...	3,61,620	3,61,620	...	...	2,76,570	2,76,570	...	...	
London Invoices	...	...	...	...	...	...	...	...	...	
Workshop Manufacture (including labor)...	...	...	...	...	...	...	.	...		
Total ...	7,93,170	13,81,858	19,74,558	—5,92,700	2,00,470	6,55,980	6,61 980	—6,000	1 94,470	

N B Figures in antique type denote Credit amounts

527

No. $\frac{104}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

ASSAM-BEHAR RAILWAY—ASSAM-BEHAR SECTION.

Capital Revised Estimate for 1888-89 with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 289 A.—R., dated 22nd March 1888.

Read also—

Letter No. 298 R.—A., dated 25th January 1889, from the Government of Bengal.

Public Works Department letter No. 137 A.—R., dated 26th February 1889, to the Government of Bengal.

Letter No. 703 R., dated 2nd March 1889, from the Government of Bengal.

Letter No. 824 R.—A., dated 16th March 1889, from the Government of Bengal.

" " 947 R.—A., " 28th " " " "

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Budget orders a sum of Rs. 23,83,000 was assigned for outlay in India during 1888-89 on the Assam-Behar section of the Assam-Behar State Railway as under :—

	Rs.
For direct outlay in India	23,05,000
" Exchange	78,000
Total	23,83,000

2. During the course of the year the grant for direct outlay in India was reduced to Rs. 20,26,300.

3. The Revised Estimate is submitted for—

	Rs.
Direct outlay in India	20,26,300
Exchange	1,07,700
Total	21,34,000

but on a reference to the Government of Bengal in Public Works Department letter No. 137 A.—R., dated 2nd March 1889, an amended estimate has been furnished working up to the following amounts :—

	Rs.
Direct outlay in India	18,92,300
Exchange	1,07,700
Total	20,00,000

and is accepted for these amounts by the Government of India.

BUDGET ESTIMATE, 1889-90.

4. In Public Works Department letter No. 723 A.—R., dated 8th November 1888, a grant of Rs. 8,00,000 was provisionally allotted for Capital outlay during 1889-90 on the Assam-Behar section.

5. From this grant a sum of Rs. 1,31,000 has been set apart to meet the estimated expenditure in England on an indent for Rolling-Stock, thus leaving a balance of Rs. 6,69,000 available for outlay in India. The Budget Estimate is submitted for a net Indian outlay of Rs. 6,92,000, and includes provision

527

for an additional grant of Rs. 23,000 to cover charges for exchange on English stores, already indented and provided for from the grant for 1888-89, which are not likely to be supplied and debited to the line until 1889-90. With this addition, the Budget Estimate is passed by the Government of India for a net Indian outlay of Rs. 6,92,000.

6. The grant now allotted is intended to cover all charges for exchange that may arise during the year.

7. The details of the Revised and Budget Estimates for 1888-89 and 1889-90, respectively, as accepted, are shown in the following table :—

Main Heads of Account.	Budget Grant, 1888-89.	Expenditure.				Sanctioned Estimate.
		Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	Incurred to end of 1887-88.	Total probable outlay to end of 1889-90.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expense	3,000	700	...	88,494	89,194	94,213
Land	14,000	23,450	...	2,93,430	3,16,880	3,20,250
Construction of line	13,50,614	13,90,641	3,06,000	28,76,665	45,73,306	45,42,708
Ballast and Permanent-way	9,93,523	7,71,600	1,81,500	21,45,193	30,98,293	32,88,619
Stations and Buildings	4,33,314	2,05,320	53,000	5,96,224	8,54,544	10,24,984
Total Construction Accounts	27,94,451	23,91,711	5,40,500	60,00,006	89,32,217	92,70,774
Plant	1,10,390	35,200	6,700	2,15,712	2,57,612	2,60,788
Steam Ferries	...	...	...	...	...	1,50,000
Rolling-stock	1,02,159	2,56,000	2,31,800	4,11,305	8,99,105	9,37,500
Establishment	1,50,000	1,39,089	1,00,000	5,18,763	7,57,852	6,50,820
Loss by Exchange	...	...	...	2,83,590	2,83,590	2,83,940
Total Final Heads of Account	31,57,000	28,22,000	8,79,000	74,29,376	1,11,30,376	1,15,53,822
Suspense Accounts	—5,84,000	—5,92,700	—6,000	7,93,170	1,94,470	...
GRAND TOTAL	25,73,000	22,29,300	8,73,000	82,22,546	1,13,24,846	...
Deduct—Receipts on Capital Account	3,000	...	...	—1,54,783	1,54,783	...
	25,70,000	22,29,300	8,73,000	80,67,763	1,11,70,063	...
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England	1,87,000	2,29,300	1,81,000	10,55,711	14,66,011	...
Net Indian Outlay	23,83,000	20,00,000	6,92,000	70,12,052	97,04,052	...

8. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E*,

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1061 P. W. D.—1-4-89—140.

FINAL ISSUE.

48—CONSTRUCTION OF RAILWAYS.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

NALHATI STATE RAILWAY,

DURING

1889-90.

(*Imperial*).

T. S. Ry. Press Reg. No. 418—50—27-4-89.

NALHATI STATE RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1889-90.

Main and Sub-heads of Accounts	Budget grant 1888-89	Expenditure: Revised estimate, 1888-89.	Estimated during 1889-90	Incurred to end of 1887-88.	Total.	Future years	Sanctioned estimate.	Remarks.
CONSTRUCTION ACCOUNTS	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses: Survey expenses		...	...	...	...	...	...	
I.—Preliminary expenses: Plant		...	...	...	...	...	...	
I.—Preliminary expenses: Establishment, including salaries, allowances, and contingencies				...		...		
II.—Land	...	...	...	..	...	...	...	
III.—Construction of line: Earth work ...								
III.—Construction of line: Bridge-work								
III.—Construction of line: Tunnels								
III.—Construction of line: Level crossings, huts, and lodges, &c ...	...	...	...	21,690	21,690	...	...	
III.—Construction of line: Fencing								
III.—Construction of line: Electric Telegraph								
				...	...	...	...	
IV.—Ballast and Permanent way: Ballasting	...	...	...	1,90,420	1,90,420	...	...	
IV.—Ballast and Permanent way: Permanent-way								
				...	...	...	...	
V.—Stations and buildings: Stations and offices ...								
V.—Stations and buildings: Workshops store buildings.								
V.—Stations and buildings: Staff quarters	...	...	...	25,600	25,600	...	...	
V.—Stations and buildings: Station machinery								
		..	...	...	...	...	...	
Total Construction Accounts (Carried over)		...	...	2,37 710	2,37,710	...	...	

Main and Sub-heads of Accounts.	Budget grant 1888-89.	Expenditure. Revised estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.	Future years.	Sanctioned estimate.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...	...	...	...	2,37,710	2,37,710		...	
VI.—Plant ... { Engineering ... / Locomotive ... / Carriage and wagon ... / Station and office furniture ... ... }	...	...	...	7,500	7,500	...	...	
	...	...	...	...	...	...	...	
VII.—Steam Ferries	...	...	...	...	...	...	...	
VIII.—Rolling stock. { Locomotive stock ... / Carriage and wagon stock }	...	—4,600	...	51,517	46,917	...	...	
	...	...	...	...	...	...	...	
IX.—Establishment as per Schedule A ...	...	...	...	30,000	30,000	...	...	
X.—Loss by Exchange	...	...	...	11,860	11,860	...	...	
Total Final Heads	...	—4,600	...	3,38,587	3,33,987	...	...	
Suspense Account as per Schedule B ...	—3,000	11,200	...	13,208	24,408	...	...	
Amount held on in Reserve	...	...	...	...	...	...	...	
Grand Total ...	—3,000	6,600	...	3,51,795	3,58,395	...	...	
Deduct—								
Receipts on Capital Account ...	...	100	...	7,966	8,066	...	...	
	—3,000	6,500	...	3,43,829	3,50,329			
Deduct—								
Debits to the Indian books by credit to "Expenditure in England" for value of English stores received and other items charged off in England	...	11,500	...	3,90,659	4,02,159	...	...	
Net Indian Expenditure ..	—3,000	—5,000	...	—46,830	—51,830	...	...	

NALHATI STATE RAILWAY.

SCHEDULE B.

Detail of sums provided for under Suspense Accounts for 1888-89 and 1889-90.

Suspense Heads.	Actual balance at end of 1887-88.	Probable transactions of 1888-89.			Probable balance at end of 1888-89.	Probable transactions of 1889-90.			Probable balance at end of 1889-90	Remarks.
		Debits.	Credits.	Net debits or credits.		Debits.	Credits.	Net debits or credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchase { Stores ... ... / Plant ... ... }	—292	24,000	24,000	...	—292	24,000	24.000	...	—292	
Sales	2	20	20	...	2	20	20	...	2	
Stores	13,691	50,800	39,600	11,200	24.891	40,000	40,000	...	24,891	
Manufacture	...	...	...	...	...	...	...	...	...	
Miscellaneous advances	...	...	...	...	...	...	...	...	...	
London stores	.....	19,000	19,000	.....	.....	20,000	20,000	.....	.....	
Do. invoices	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Workshop manufacture	—193	9,000	9,000	.....	—193	10,000	10,000	.....	—193	
Total ...	13,208	1,02,820	91,620	11,200	24,408	94,020	94,020	.....	24,408	

No. $\frac{60}{\text{B. O.}}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

NALHATI STATE RAILWAY.

Capital Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 157 A.—R, dated 1st March 1888.

Read also—

Letter No. 207 R.—A., dated 18th January 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—The Budget Estimate of Indian transactions during 1888-89 was passed for a *net credit* of Rs. 3,000, being the reduction anticipated in the Suspense accounts of the Railway by issues of stores to Revenue.

2. During the year a supply of stores was indented for from England, and in order to provide for the cost of these stores, the grant for Indian expenditure was altered in Public Works Department No. 519 A.—R., dated 1st August 1888, to a *net credit* of Rs. 10,000, and a write-back of Rs. 4,600 from Capital to Revenue on account of the value of 2 engines received from the Akra Brick-fields was also ordered. Owing to expected short issues of stores to Revenue, the credits during 1888-89 are not now likely to be as high as anticipated, and the Revised Estimate is submitted for a *net credit* of Rs. 5,000 as under:—

	Rs.
Direct outlay in India	—8,800
Exchange	3,800
Net Indian outlay .	—5,000

The estimate is accepted by the Government of India for this amount.

BUDGET ESTIMATE, 1889-90.

3. No provision has been made in the Budget Estimate for 1889-90.

535

4. The details of the Revised and Budget Estimates for 1888-89 and 1889-90 respectively, as accepted, are shown in the following table:—

Main Heads of Account.	Budget Grant, 1888-89.	Expenditure.			
		Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	Incurred to end of 1887-88.	Total probable outlay to end of 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses	...	...	...	...	...
Land	...	...	...	...	...
Construction of Line	...	...	...	21,690	21,690
Ballast and Permanent-way	...	...	...	1,90,420	1,90,420
Stations and Buildings	...	...	...	25,600	25,600
Total Construction Accounts	...	...	...	2,37,710	2,37,710
Plant	...	...	...	7,500	7,500
Steam Ferries	...	...	...	...	...
Rolling Stock	...	—4,600	...	51,517	46,917
Establishment	...	...	...	30,000	30,000
Loss by Exchange	...	...	...	11,860	11,860
Total Final Heads of Account	...	—4,600	...	3,38,587	3,33,987
Suspense Accounts	—3,000	11,200	...	13,208	24,408
Grand Total	—3,000	6,600	...	3,51,795	3,58,395
Deduct—Receipts on Capital Account	...	100	...	7,966	8,066
	—3,000	6,500	...	3,43,829	3,50,329
Deduct—Debits to the Indian books by credits to "Expenditure in England" for value of English stores received, and other items charged off in England	...	11,500	...	3,90,659	4,02,159
Net Indian Outlay	—3,000	—5,000	...	—46,830	—51,830

5. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

Order.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.*,

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 975 P. W. D.—29-3-89.—140.

Finance 7 1-8/63
of 1889

FINAL ISSUE.

41—MISCELLANEOUS RAILWAY EXPENDITURE.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

BENGAL-ASSAM STATE RAILWAY SURVEY

CHITTAGONG-CHANDPUR-COMILLA SECTION

FOR THE YEAR

1889-90.

(IMPERIAL.)

Eastern Bengal State Railway Press—Reg. 826—85—11-4-89.

BENGAL-ASSAM STATE RAILWAY SURVEY.

Chittagong-Chandpur-Comilla Section.

Abstract Budget Estimate (Capital) for the Year 1888-89.

Main and Minor Heads of Account.	Budget Grant 1888-89.	Expenditure.				Remar
		Revised Estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.	
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary Expenses—						
Survey expenses	...	...	...			
Plant	—2,500	—2,369	...	71,749	75,980	
Establishment, including salaries, allowances, and contingencies ...	5,500	6,600	...			
II.—Land	...	...	...	...	...	
III.—Construction of Line ...	...	...	...	...	..	
IV.—Ballast and Permanent-way ...	...	...	...	...	...	
V.—Stations and Buildings ...	...	...	...	...	...	
Total Construction Accounts ...	3,000	4,231	...	71,749	75,980	
VI.—Plant	...	...	...	...	...	
VII.—Steam-ferries	...	...	...	...	...	
VIII.—Rolling-stock	...	...	...	...	...	
IX.—Establishment	...	...	...	...	...	
Total Final Heads ...	3,000	4,231	...	71,749	75,980	
Suspense Accounts, as per Schedule B	...	—231	...	*231	...	
Grand Total ...	3,000	4,000	...	71,980	75,980	
Deduct—						
Receipts on Capital Account ...		...	...	...	...	
Net Indian Expenditure ...	3,000	4,000	...	71,980	75,980	

Antique figures denote credit entries.

SCHEDULE A.

Budget Estimate of Establishment of the Bengal-Assam State Railway Survey.

Year.		Details.	Monthly Salary of Office.	Estimate, 1888-89.					Estimate, 1889-90.			
				Per mensem	For three months.	Distribution of Charges.			Per mensem.		Distribution of Charges.		
1888-89.	1889-90.					Capital.	Revenue.	Total.			Capital.	Revenue.	Total.
		Engineering Establishment.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.		Rs.	Rs	Rs.
1	...	Superintending Engineer, 2nd Class	1,350	1,350	4,050	a 4,790	...	4,790	...		...	...	...
1	...	Surveyor (consolidated salary) ...	130	130	390	390	...	390	...		...	.	...
1	...	Ditto ditto ...	100	100	300	300	...	300	...		...	...	...
1	...	Head Clerk	100	100	300	300	...	300	...		...	...	...
1	...	Draftsman	80	80	240	240	...	240	..		...	...	...
	...	Peons and Khalassies ...	8 to 10	60	180	180	...	180	...		...	...	...
		Total Salaries ...	...	1,820	5,460	6,200	...	6,200	...		...	...	...
		Travelling allowances ...	...	100	300	300	...	300	...		...	...	...
		Contingencies	...	33	99	100	...	100	...		...	...	...
		Grand Total ...	...	1,953	5,859	6,600	...	6,600	...		...	...	...

(a) —Provision for three months and thirteen days

SCHEDULE B.

Details of sums provided for under Suspense Account for the Year 1889-90.

Particulars	Actuals at end of 1887-88.	Probable transactions of 1888-89.		Probable balance at end of 1888-89.	Probable transactions of 1889-90.		Probable balance at end of 1889-90.	Remarks.
		Debits.	Credits.		Debits.	Credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ...	...	...	...	...	...	...	...	
Sales ...	...	...	...	...	...	...	...	
Stores ...	...	...	...	...	...	...	...	
Manufactures ...	...	...	...	...	...	...	...	
Workshop manufacture	...	...	...	...	...	...	...	
Miscellaneous advances	231	...	231	...	...	...	...	
London stores ...	...	...	...	...	...	...	...	
London invoices ...	...	...	...	...	...	...	...	
Total ...	231	...	231	...	...	...	...	

539

No. $\frac{82}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

BENGAL-ASSAM RAILWAY SURVEY.

CHITTAGONG-CHANDPUR-COMILLA SECTION.

Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 285 A.—R., dated 22nd March 1888.

Read also—

Letter No. 95 R.—A., dated 9th January 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Budget orders a grant of Rs. 3,000 was assigned for outlay on the Chittagong-Chandpur-Comilla section of the Bengal-Assam Railway Survey during 1888-89. An additional grant of Rs. 1,000, to complete the survey operations, was allotted in Public Works Department letter No. 469 A.—R., dated 2nd July 1888, thus increasing the grant for the year to Rs. 4,000.

2. The Revised Estimate is submitted for this amount, and is accepted by the Government of India.

BUDGET ESTIMATE, 1889-90.

3. As the project was completed during 1888-89, no provision is necessary for 1889-90.

4. The final issue of the estimate should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimate, as now passed, may be submitted in the usual course.

* 10 copies to Simla, and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 948 P. W. D.—31-3-89—140.

Kw. 21/43 7.989.

ENCLOSURE OF
GOVT. OF BENGAL, P. W. D.
No. 2916 dt. 30-5-1889

4 spare copies

FINAL ISSUE.

41—MISCELLANEOUS RAILWAY EXPENDITURE.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

DURBHANGA-SITAMURHI RAILWAY SURVEY

(TIRHOOT STATE RAILWAY)

FOR THE YEAR

1889-90.

(Provincial)

T. S. Ry. Press Reg. No. 459—25—8-5-89.

DURBHANGA-SITAMURHI RAILWAY SURVEY.

Abstract Budget Estimate (Capital) for the year 1889-90.

Main and Minor Heads of Account.	Budget grant 1888-89.	Expenditure.				Remarks.
		Revised estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.	
CONSTRUCTION ACCOUNTS.	Rs.	Rs.	Rs.	Rs.	Rs	
I.—Preliminary expenses. { Survey expenses	...					
Plant	..	11,500	3,500	...	15,000	
Establishment, including salaries, allowances and contingencies	...					
II.—Land	..	...	...	...	...	
III.—Construction of line	...	...	...	...	...	
IV.—Ballast and Permanent-way	...	...	...	...	...	
V.—Stations and buildings	...	...	...	...	...	
Total Construction Account ..	..	11,500	3,500	...	15,000	
VI.—Plant	...	...	...	...	...	
VII.—Steam-ferries	...	...	...	...	...	
VIII.—Rolling-stock	...	...	...	...	...	
IX —Establishment	...	...	...	...	...	
Total Final Heads ..	...	11,500	3,500	...	15,000	
Deduct—						
Mathematical instruments and camp equipage to be returned from Survey	...	...	...	...	—	
GRAND TOTAL ...	...	11,500	3,500	...	15,000	
Deduct—						
Receipts on Capital Account	...	...	...	...	...	
NET INDIAN EXPENDITURE ...	...	11,500	3,500	...	15,000	

No. $\frac{55}{\text{B. O.}}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

TIRHOOT STATE RAILWAY.

DURBHUNGA-SITAMARHI RAILWAY SURVEY.

Capital Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read—

Letter No. 500 R.—A., dated 13th February 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—No provision was made in the Budget Estimates of this Department for 1888-89 for outlay on the Durbhunga-Sitamarhi Railway Survey.

2. The survey was undertaken during the year, and the Revised Estimate is submitted for Rs. 11,500, and is accepted by the Government of India for this amount as a charge against Provincial Funds.

BUDGET ESTIMATE, 1889-90.

3. The Budget Estimate, which provides for the completion of the project during 1889-90, is submitted for Rs. 3,500, and is accepted by the Government of India for this amount, as a charge against Provincial Funds.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 1219 P. W. D.—27-3-89—140.

FINAL ISSUE.

41—MISCELLANEOUS RAILWAY EXPENDITURE.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

RUNGPUR-DHUBRI RAILWAY SURVEYS

FOR THE YEAR

1889-90.

(IMPERIAL.)

Eastern Bengal State Railway Press—Reg. 827—85—11-4-89.

54 b

RUNGPUR-DHUBRI RAILWAY SURVEYS.

Abstract Budget Estimate (Capital) for the Year 1889-90.

Main and Minor Heads of Account.	Budget Grant, 1888-89.	Expenditure.				Remarks.
		Revised Estimate, 1888-89.	Estimated during 1888-90.	Incurred to end of 1887-88.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	
Construction Accounts.						
I.—Preliminary Expenses—						
Survey expenses	4,000	...	...	80,495	83,152	
Plant	500	—400	...			
Establishment, including salaries, allowances, and contingencies...	2,000	3,057	...			
II.—Land	...	...	...	...	...	
III.—Construction of Line ...	...	...	...	...	...	
IV.—Ballast and Permanent-way ...	...	...	...	...	...	
V.—Stations and Buildings ...	...	...	...	...	...	
Total Construction Accounts ...	6,500	2,657	...	80,495	83,152	
VI.—Plant	...	...	...	...	...	
VII.—Steam Ferries	...	...	...	...	...	
VIII.—Rolling-stock	...	...	...	...	...	
IX.—Establishment	...	...	...	...	...	
Total Final Heads ...	6,500	2,657	...	80,495	83,152	
Suspense Account, as per Schedule B...	...	—957	...	957	...	
Grand Total ...	6,500	1,700	...	81,452	83,152	
Deduct—Receipts on Capital Account	...	...	...	...	...	
Net Indian Expenditure ...	6,500	1,700	...	81,452	83,152	

SCHEDULE A.

Budget Estimate of Establishment for the Rungpur-Dhubri Surveys for the Year 1889-90.

Year.		Details.	Monthly Salary.	Estimate, 1888-89.				Estimate, 1889-90.				Remarks.
				Per Mensem.	Distribution of Charges.			Per Mensem.	Distribution of Charges.			
1888-89.	1889-90.				Capital.	Revenue.	Total.		Capital.	Revenue.	Total.	
No.	No.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	...	Executive Engineer, 1st Grade ...	950	950	1,800	...	1,800	..	..	.	..	
1	...	Surveyor ...	230	230	300	...	300	...	...	...	...	
1	...	Supervisor ...	150	150	200	.	200	...		...	...	
1	...	Sub-Surveyor	60	60	100	...	100	...	...	...	...	
1	...	Head Clerk .	60	60	100	...	100	...	..	...	...	
22	...	Khallasies ...	8	176	157	...	157	...	...	...	...	
		Total ..	1,458	1,626	2,657	...	2,657	...	...	...	...	
		Travelling and contingencies, &c. ...	...	...	400	...	400	...	...	...	...	
		Grand Total ...	...	...	3,057	...	3,057	...	...	...	...	

SCHEDULE B.

Details of sums provided under Suspense Account for the Year 1889-90.

Particulars.	Actual balance at end of 1887-88.	Probable transactions of 1888-89.		Probable balance at end of 1888-89.	Probable transactions of 1889-90.		Probable balance at end of 1889-90.	Remarks.
		Debits.	Credits.		Debits.	Credits		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ...	...	...	...	...	...	...	...	
Sales	...	...	...	...	...	...	...	
Stores	...	...	...	...	...	...	...	
Manufacture ...	...	...	...	...	...	...	...	
Workshop Manufactures	...	...	...	...	...	...	...	
Miscellaneous Advances	957	...	957	...	...	...	...	
London Stores ...	...	...	...	...	...	...	..	
London Invoices ...	...	...	...	...	...	...	...	
Total ...	957	...	957	...	...	...	...	

545

No. $\frac{2}{\text{B. O.}}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

RUNGPORE-DHUBRI RAILWAY SURVEY.

Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 214 A.—R., dated 16th March 1888.

Read also—

Letter No. 131 R.—A., dated 12th January 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Budget orders a sum of Rs. 6,500 was allotted for expenditure on the Rungpore-Dhubri Railway Survey during 1888-89.

2. The operations on this survey, however, were practically completed in March 1888, resulting in less expenditure than anticipated in 1888-89. The Revised Estimate is submitted for Rs. 2,000 to provide for certain establishment charges incurred during the current official year.

3. The latest returns of expenditure received shew that the outlay on this survey during 1888-89 will probably not exceed Rs. 1,700, and the Revised Estimate is accordingly accepted by the Government of India for this amount.

4. As the survey has been completed, no provision is necessary for outlay in 1889-90.

5. The final issue of this estimate should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimate, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

FINAL ISSUE.

37—CONSTRUCTION OF RAILWAYS.

BUDGET ESTIMATE

(CAPITAL)

OF THE

KAUNIA-DHARLLA STATE RAILWAY

FOR THE YEAR

1889-90.

(PROVINCIAL.)

Eastern Bengal State Railway Press—Reg. 767—85—11/4/89.

KAUNIA-DHARLLA STATE RAILWAY.

Abstract Budget Estimate (Capital) for the year 1889-90.

Main and Minor Heads of Accounts.	Budget Grant, 1888-89.	Expenditure. Revised Estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	
Construction Account—						
I.—Preliminary Expenses—						
Survey expenses	...	...	...	922	922	
Plant	...	...	...	76	76	
Establishment, including salaries, allowances, and contingencies ...	...	...	...	1,274	1,274	
	...	...	...	2,272	2,272	
II.—Land	...	...	...	14,512	14,512	
III.—Construction of Line—						
Earth-work	...	...	...	35,616	35,616	
Bridge-work	9,300	—50	...	54,953	54,903	
Tunnels	...	...	...	...	...	
Level-crossings, huts, lodges, &c. &c. ...	...	...	...	693	693	
Fencing	...	...	...	916	916	
Electric Telegraph	...	...	..	...	...	
	9,300	—50	...	92,178	92,128	
IV.—Ballast and Permanent-way—						
Ballasting	...	...	...	...	...	
Permanent-way	...	...	...	4,95,838	4,95,838	
	...	...	...	4,95,838	4,95,838	
V.—Stations and Buildings—						
Stations and offices	...	...	...	9,393	9,393	
Workshops and store buildings ...	...	...	...	68	68	
Staff-quarters	...	...	...	4,761	4,761	
Station machinery	...	...	...	8,711	8,711	
	...	...	...	22,933	22,933	
Total Construction Account ...	9,300	—50	...	6,27,733	6,27,683	
VI.—Plant—						
Engineering	700	...	...	4,959	4,959	
Locomotive	...	...	...	1,570	1,570	
Carriage and Wagon	...	...	...	696	696	
Station and office furniture ...	...	...	...	1,731	1,731	
	700	...	...	8,956	8,956	
VII.—Steam Ferries	...	—3,500	...	1,24,194	1,20,694	
VIII.—Rolling-stock—						
Locomotive stock	...	...	...	58,106	58,106	
Carriage and Wagon stock ...	...	—700	...	1,17,909	1,17,209	
	...	—700	...	1,76,015	1,75,315	
IX.—Establishment, as per Schedule A ...	...	...	...	8,291	8,291	
Total Final Heads ...	10,000	—4,250	...	9,45,189	9,40,939	
Suspense Account, as per Schedule B ...	—5,000	—5,750	—2,000	17,096	9,346	
Grand Total ...	5,000	—10,000	—2,000	9,62,285	9,50,285	
Deduct—Receipts on Capital Account ...	...	...	...	...	...	
Net Indian Expenditure ...	5,000	—10,000	—2,000	9,62,285	9,50,285	

N.B.—Antique figures denote minus entries.

547

SCHEDULE A.

Details of Establishment Charges.

Blank.

SCHEDULE B.

Details of sums provided under Suspense Account for the Year 1889-90.

Particulars.	Actual balance at end of 1887-88	Probable transactions of 1888-89.		Probable balance at end of 1888-89.	Probable transactions of 1889-90.		Probable balance at end of 1889-90.	Remarks.
		Debits.	Credits.		Debits.	Credits.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Purchases ...	...	...	...	...	...	...	...	
Sales	...	...	...	...	...	...	...	
Stores ...	17,096	15,000	20,750	11,346	10,000	12,000	9,346	
Manufactures ...	...	...	...	...	...	...	...	
Workshop manufactures ...	...	...	...	...	...	...	..	
Miscellaneous advances ...	...	...	...	...	...	...	...	
London stores ...	...	...	...	...	..	...	.	
London invoices ...	...	...	...	...	...	...	...	
Total ..	17,096	15,000	20,750	11,346	10,000	12,000	9,346	

No. $\frac{27}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

KAUNIA-DHURLA STATE RAILWAY.

Capital Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 218 A.—R., dated 16th March 1888.

Read also—

Letter No. 312 R.—A., dated 28th January 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Budget orders a sum of Rs. 5,000 was provided from Provincial Funds for expenditure during 1888-89 on the Kaunia-Dhurla State Railway.

2. The Revised Estimate is submitted for a *net credit* of Rs. 8,000. From the latest reports of expenditure to hand, the Government of India is of opinion that the transactions of the year will result in a *net credit* of Rs. 10,000, and the Revised Estimate is accordingly accepted for this sum.

BUDGET ESTIMATE, 1889-90.

3. The Budget Estimate provides only for stores to be issued to Revenue and is submitted for a *net credit* of Rs. 2,000, and is accepted by the Government of India for this amount.

4. The details of the Revised and Budget Estimates for 1888-89 and 1889-90, respectively, as accepted, are shown in the following table:—

Main Heads of Account.	Budget Grant, 1888-89.	Expenditure.			
		Revised Estimate, 1888-89.	Budget Estimate, 1889-90.	Incurred to end of 1887-88.	Total probable outlay to end of 1889-90.
	Rs.	Rs.	Rs.	Rs.	Rs.
Preliminary Expenses	...	...	...	2,272	2,272
Land	...	...	...	14,512	14,512
Construction of Line	9,300	—50	...	92,178	92,128
Ballast and Permanent-way	...	...	...	4,95,838	4,95,838
Stations and Buildings	...	...	...	22,933	22,933
Total Construction Accounts	9,300	—50	...	6,27,733	6,27,683
Plant	700	...	...	8,956	8,956
Steam Ferries	...	—3,500	...	1,24,194	1,20,694
Rolling Stock	...	—700	...	1,76,015	1,75,315
Establishment	...	...	...	8,291	8,291
Total Final Heads of Account	10,000	—4,250	...	9,45,189	9,40,939
Suspense Accounts	—5,000	—3,750	—2,000	17,096	11,346
GRAND TOTAL	5,000	—8,000	—2,000	9,62,285	9,52,285
Deduct—Receipts on Capital Account	...	...	...	...	...
	5,000	—8,000	—2,000	9,62,285	9,52,285
Alterations by the Government of India, *vide* para. 2.	...	—2,000	...	...	—2,000
Net Indian Outlay	5,000	—10,000	—2,000	9,62,285	9,50,285

549

5. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office.—No. 1062 P. W. D.—26-3-89.—110.

FINAL ISSUE.

41—MISCELLANEOUS RAILWAY EXPENDITURE.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

SAKRI-JOYNUGGUR RAILWAY SURVEY

(TIRHOOT STATE RAILWAY)

FOR THE YEAR

1889-90.

(Provincial)

T. S. Ry. Press Reg. No. 458—25—8-5-89.

SAKRI-JOYNUGGUR RAILWAY SURVEY.

Abstract Budget Estimate (Capital) for the year 1889-90.

Main and Minor Heads of Account.	Budget grant 1888-89.	Expenditure.				Remarks.
		Revised estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.	
CONSTRUCTION ACCOUNTS.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses	...					
Plant	...	4,500	1,500	...	6,000	
Establishment, including salaries, allowances and contingencies	...					
II.—Land	...	...	...	...	...	
III.—Construction of line	...	...	...	...	...	
IV.—Ballast and Permanent-way	...	...	...	...	...	
V.—Stations and buildings	...	...	...	...	...	
Total Construction Account ...	...	4,500	1,500	...	6,000	
VI.—Plant	...	...	...	...	...	
VII.—Steam-ferries	...	...	...	...	...	
VIII.—Rolling-stock	...	...	...	...	...	
IX.—Establishment	...	...	...	...	...	
Total Final Heads ...	...	4,500	1,500	...	6,000	
Deduct—						
Mathematical instruments and camp equipage to be returned from Survey	...	...	...	...	—	
GRAND TOTAL ...	...	4,500	1,500	...	6,000	
Deduct—						
Receipts on Capital Account	...	...	...	...	...	
NET INDIAN EXPENDITURE ...	...	4,500	1,500	...	6,000	

No. $\frac{49}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

SAKRI-JOYNUGGUR RAILWAY SURVEY.

Capital Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read—

Letter No. 499 R.—A., dated 13th February 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—No provision was made in the Budget Estimates of the Department for 1888-89 for outlay on the Sakri-Joynuggur Railway Survey.

2. The survey was undertaken during the year, and the Revised Estimate is submitted for Rs. 4,500, and is accepted by the Government of India for this amount, as a charge against Provincial Funds.

BUDGET ESTIMATE, 1889-90.

3. The Budget Estimate, which provides for the completion of the project during 1889-90, is submitted for Rs. 1,500, and is accepted by the Government of India for this amount as a charge against Provincial Funds.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

*10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1220 P. W. D.—27-3-89—140.

FINAL ISSUE.

41—MISCELLANEOUS RAILWAY EXPENDITURE.

BUDGET ESTIMATE

OF

CAPITAL EXPENDITURE

ON THE

WESTERN BENGAL RAILWAY SURVEY

FOR THE YEAR

1889-90.

(IMPERIAL.)

C. A. P.—Reg. No. 497J—80—6-5-89.

WESTERN BENGAL RAILWAY SURVEY.

Abstract Budget Estimate (Capital) for the year 1889-90.

Main and Minor Heads of Account.	Budget grant, 1888-89.	Expenditure.				Future years.	Revised estimate.	Remarks.
		Revised estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.			
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
Construction Accounts.								
I.—Preliminary expenses. Survey expenses ...	.....	.....	.....	.....	.....	.....	.....	
I.—Preliminary expenses. Plant ...	.....	.....	.....	.....	.....	.....	.....	
I.—Preliminary expenses. Establishment, including salaries, allowances and contingencies	.....	38,000	79,000	.....	1,17,000	.....	1,17,150	
II.—Land	.....	.....	.....	.....	.....	.....	.....	
III.—Construction of Line	.....	.....	.....	.....	.....	.....	.....	
IV.—Ballast and Permanent-way ..	.....	.....	.....	.....	.....	.....	.....	
V.—Stations and Buildings	.....	.....	.....	.....	.....	.....	.....	
Total Construction Account ...	.....	38,000	79,000	.....	1,17,000	.....	1,17,150	
VI.—Plant	.....	.....	.....	.....	.....	.....	.....	
VII.—Steam-ferries	.....	.....	.....	.....	.....	.....	.....	
VIII.—Rolling-stock	.....	.....	.....	.....	.....	.....	.....	
IX.—Establishment	.....	.....	.....	.....	.....	.....	.....	
Total Final Heads ...	.....	38,000	79,000	.....	1,17,000	.....	1,17,150	
Deduct—								
Mathematical instruments and camp equipage to be returned from Survey ...	.....	.....	.....	.....	.....	.....	.....	
Grand Total ...	.....	38,000	79,000	.....	1,17,000	.....	1,17,150	
Deduct—								
Receipts on Capital Account ...	.....	.....	.....	.....	.....	.....	.....	
Net Indian Expenditure ...	.....	38,000	79,000	.....	1,17,000	.....	1,17,150	

No. $\frac{117}{B.\ O.}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

WESTERN BENGAL RAILWAY SURVEY.

Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read—

Letter No. 470 R. A., dated 11th February 1889, from the Government of Bengal.

Public Works Department letter No. 123 A.—R., dated 20th February 1889, to the Government of Bengal.

Letter No. 603 R. A., dated 20th February 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Public Works Department letter No. 820 R. C., dated 14th August 1888, the Government of India agreed to proposals submitted by the Government of Bengal for a survey for a line of railway from Gya *viâ* Baidyanath, Noni Hat, Soory, and Plassey to Ranaghat on the Eastern Bengal State Railway, with an alternative route from Soory, *viâ* Cutwa and Culna, to effect a junction with the East Indian Railway near the western end of the Jubilee Bridge at Hooghly, and a branch from Plassey to Bhagwangola. A further survey from Soory to Sitarampur or Assensol was agreed to, if considered desirable by the Government of Bengal, and the Government of India asked that a reconnaissance might also be made from Gya to Moghal Sarai, a careful examination of the river Sone being undertaken with a view of determining the practicability of a crossing somewhere in the neighbourhood of Sasseram suitable for a direct line from Gya to Moghal Sarai.

2. In Public Works Department letter No. 648 A.—R., dated 16th October 1888, a grant of Rs. 40,000 was allotted from Imperial funds under the head "41—Miscellaneous Railway Expenditure," to meet the cost of the *salaries* of the Engineering staff employed on these investigations during 1888-89, the rest of the expenditure incurred on the survey being chargeable to Provincial funds, as agreed to by the Government of Bengal.

3. The Revised Estimate was at first submitted for the following amounts:—

	Rs.
Imperial	37,800
Provincial	72,980
Total	1,10,780

but was subsequently altered to:—

	Rs.
Imperial	37,800
Provincial	60,000
Total	97,800

4. The provision under Imperial includes a sum of Rs. 7,775 on account of Travelling Allowances of the Engineering Establishment employed upon the line, in addition to salaries, and is allowed to stand for the reasons explained further on.

554

The Revised Estimate is accepted by the Government in India, in round figures, for—

	Rs.
Imperial	38,000
Provincial	60,000
Total	98,000

BUDGET ESTIMATE, 1889-90.

5. The Budget Estimate was at first submitted for the following amounts:

	Rs.
Imperial	79,350
Provincial	76,652
Total	1,56,002

6. Subsequently, the Government of Bengal represented that the division of charges on the basis referred to in paragraph 2 pressed too heavily on Provincial funds, and suggested that the Government of India should bear a larger share of the expenditure to be incurred on the Survey, owing to additional work ordered by the Government of India since the original project estimate of the survey had been framed, which the Government of Bengal would not otherwise have undertaken. An amended Budget Estimate has been furnished in which the following division of charges is proposed.

	Rs.
Imperial	1,39,350
Provincial	14,000
Total	1,53,350

7. On the above representation, the Government of India has agreed, in Public Works Department No. 209 R dated 13th March 1889 to accept the following as a charge against Imperial funds, in addition to the salaries of the Engineering staff, as originally contemplated:—

I.—Travelling allowances of the Engineering establishment.

II.—Any expenditure that may have been incurred on the reconnaissance beyond Gya, which is not now to be proceeded with by the Western Bengal Survey party.

III.—Any expenditure that may be incurred by Mr. Ramsay in investigating the best site for crossing the Sone river, if it be decided so to employ him.

8. The Government of India is not in a position to estimate the probable charges under II and III, and for the present it has been decided to provide only for the additional charges under I. A further grant will be allotted from Imperial funds hereafter to cover charges under II and III, as soon as it reported what sum on this account will be needed. Allowing for the travelling allowances of the Engineering staff, amounting to Rs. 11,575, as a debit to Imperial, the Government of India accepts the Budget Estimate, in round figures, for the following amounts:—

	Rs.
Imperial (Salaries and Travelling Allowances of Engineering Staff)	79,000
Provincial	74,000
Total	1,53,000

9. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1256 P. W. D.—30-3-89—140.

FINAL ISSUE.

47—CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

BUDGET ESTIMATE

OF THE

RANAGHAT-BHAGWANGOLA RAILWAY,

1889-90.

(IMPERIAL.

R. D'R.—Reg. No. 581J—80—7-5-89.

RANAGHAT-BHAGWANGOLA RAILWAY.

Abstract of Budget Estimate (Capital) for the year 1889-90.

Main and Sub-head of Accounts.	Budget grant for 1888-89.	Expenditure. Revised estimate, 1888-89.	Estimated during 1889-90.	Incurred to end of 1887-88.	Total.	Future years.	Approximate estimate.	Remarks
Construction Accounts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Preliminary expenses. { Survey expenses ... Plant ... ... Establishment, including salaries ... Allowances and contingencies ...	.....	.....	.....	83,788	83,788	.....	18,700	
II.—Land	800	800	.....	1,01,296	1,02,096	.....	2,98,530	
III.—Construction of line. { Earthwork ... Bridgework ... Tunnels ... Level-crossings, huts, lodges, &c. Gradients and mile-posts, &c.	.....	.....	.....	90,698	90,698	.....	19,44,667	
IV.—Ballast and permanent-way. { Ballast .. Permanent-way ...	.....	.....	.....	.....	.....	.....	37,75,667	
V.—Stations and buildings. { Stations and offices ... Workshops and store buildings ... Staff quarters, station machinery ...	.....	.....	.....	.....	.....	.....	7,83,215	
Total Construction Accounts ...	800	800	.....	2,75,782	2,76,582	.....	68,20,779	
VI.—Plant ... { Engineering ... Locomotive ... Carriage and wagon .. Station and office furniture ...	.....	.....	.....	391	391	.....	2,62,945	
VII.—Steam ferries	.....	.....	.....	.....	.....	.....	.....	
VIII.—Rolling stock { Locomotive ... Carriage and wagon	.....	.....	.....	.....	.....	.....	8,62,600	
IX.—Establishment	.....	.....	.....	25,676	25,676	.....	5,32,800	
Total Final Heads ...	800	800	.....	3,01,849	3,02,649	.....	84,79,124	
Suspense account	.....	.....	.....	.....	.....	.....	.....	
Total ...	800	800	.....	3,01,849	3,02,649	.....	.....	
Deduct— Receipt on capital account ...	.....	.....	.....	.....	.....	.....	.....	
	800	800	.....	3,01,849	3,02,649	.....	.....	
Deduct— Debits to the Indian books by credits to expenditure in England for value of English stores received and other items charged off in England ...	.....	.....	.....	.....	.....	.....	.....	
Net Indian Outlay ...	800	800	.....	3,01,849	3,02,649	.....	.....	

No. $\frac{70}{\text{B. O.}}$ A.—R.

GOVERNMENT OF INDIA.

PUBLIC WORKS DEPARTMENT.

ACCOUNT.

Railway.

Calcutta, the 30th March 1889.

RANAGHAT-BHUGWANGOLA STATE RAILWAY.

Capital Revised Estimate for 1888-89, with Budget Estimate for 1889-90.

Read again—

Public Works Department Resolution No. 148 A.—R., dated 1st March 1888.

Read also—

Letter No. 477 R.-A., dated 11th February 1889, from the Government of Bengal.

REVISED ESTIMATE, 1888-89.

RESOLUTION.—In Budget orders a grant of Rs. 800 was assigned to meet anticipated payments during 1888-89 for land on the Ranaghat-Bhugwangola State Railway.

2. The Revised Estimate is submitted, and is accepted by the Government of India for this amount.

BUDGET ESTIMATE, 1889-90.

3. No outlay is anticipated on the Ranaghat-Bhugwangola State Railway during the ensuing year.

4. The final issue of these estimates should be prepared and submitted so as to reach the Government of India not later than the 1st May 1889.

ORDER.—Ordered, that a copy of the above be forwarded to the Government of Bengal, Public Works Department, for information and guidance, with the request that 35* printed copies of the final issue of the estimates, as now passed, may be submitted in the usual course.

* 10 copies to Simla and the remainder to Calcutta.

R. C. B. PEMBERTON, *Colonel, R.E.,*

Secretary to the Govt. of India.

Government of India Central Printing Office—No. 1216 P. W. D.—20-3-89—140.

INCORPORATED LOCAL FUNDS BUDGET ESTIMATE, 1889-90.

No. 143Bt., dated Fort William, the 30th May 1889.

Memo. by—E. T. Atkinson, Esq., Accountant-General, Bengal.

Forwarded to the Secretary to the Government of Bengal, Financial Department.

Incorporated Local Funds Budget Estimate, 1889-90.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th September 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.	Remarks.
			Last six months of 1887-88.	First six months of 1888-89.	Total.				Proposed by Local Officers.	Revised by Accountant-General.		
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ABSTRACT OF RECEIPTS.												
Opening balance	21,09,589	25,13,780	.....	.....	.....	.....	.....	25,13,780	.....	29,13,780	29,35,752	
VI. Provincial rates	38,22,098	39,49,000	28,27,520	12,31,252	40,58,772	.....	2,49,000	37,00,000	39,22,457	37,00,000	38,53,381	Estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
XII. Interest ...	50,391	42,000	45,738	16,656	62,394	8,000		50,000	3,895	50,000	50,165	
XIII. Post Office ...	14,896	16,000	9,605	8,143	17,748	1,000		16,000	16,854	17,000	16,854	
XVII. Police pounds ...	4,63,382	3,57,000	4,28,476	1,41,635	5,70,111	20,000		3,77,000	4,18,450	3,77,000	4,50,000	
XIX. Education ...	30,579	13,000	22,868	8,608	31,476	17,000		30,000	31,115	30,000	31,000	
XX. Medical ..	6,630	.....	6,357	2,159	8,516	5,000		5,000	6,846	5,000	6,846	
XXI. Scientific and other Minor Departments	25,963	25,000	2,345	3,886	27,001	.....		25,000	11,381	25,000	26,000	
XXV. Miscellaneous...	11,79,739 2,37,933	90,000	1,86,520	56,475	2,42,995	1,50,000		2,40,000	1,45,536	2,40,000	2,39,431	
XXXIII. Civil works— Ferries ...	4,49,168	3,07,000	4,15,252	1,28,921	5,44,173	1,44,000		4,67,000	5,29,660	4,51,000	3,20,000	
Irrigation ...	5,363	.....	5,363	4,025	9,388							
Contribution from Government	2,50,544 10,519	10,13,000	1,63,875	1,88,936	3,52,811	.....	4,40,000	7,30,000	5,77,793	5,73,000	5,67,942	
Debt heads	3,51,676	1,00,000	.....	8,37,805	8,37,805	16,00,000		17,00,000	1,29,800	17,00,000	16,99,200	
Total ...	68,98,881	59,12,000	41,34,689	26,28,501	67,63,190	19,45,000	6,89,000	73,40,000	57,93,787	71,68,000	72,00,819	
Grand Total ...	90,08,470	84,25,780	.....	.....	.....	.....	.....	98,53,780	.....	1,00,81,780	1,01,96,571	
ABSTRACT OF EXPENDITURE.												
1. Refunds and drawbacks	16,212	10,000	14,670	69,634	84,304	20,000	.....	90,000	37,615	30,000	37,815	Estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
8. Provincial rates ...	5,621	5,000	4,158	2,342	6,500	.....	.....	5,000	5,933	5,000	26,982	
15. Post Office	3,56,474	3,56,000	1,77,191	1,79,981	3,57,172	9,000	.....	3,56,000	3,84,119	3,65,000	3,84,119	
18. General administration	1,79,067	1,25,000	1,77,766	84,808	2,62,574	1,25,000	.....	2,50,000	2,78,376	2,50,000	2,79,630	
20. Police pounds	15,247	17,000	15,247	5,840	21,087	.....	.....	17,000	30,163	17,000	29,363	
22. Education	11,02,132	9,99,000	11,02,132	2,14,840	13,16,972	1,01,000	.....	11,00,000	10,31,592	11,00,000	10,31,592	
24. Medical	9,373	1,000	9,013	4,998	14,011	11,000	.....	12,000	80,413	12,000	80,413	
26. Scientific and other Minor Departments...	29,230	27,000	15,961	12,298	28,259	.....	.....	27,000	30,631	27,000	29,180	
29. Superannuation allowances and pensions ...	4,246	1,000	3,874	502	4,376	3,000	.....	4,000	5,649	4,000	5,799	
30. Stationery and printing	36,465	25,000	36,332	13,476	49,808	7,000	.....	36,000	47,988	32,000	47,524	
32. Miscellaneous	11,79,739 50,169	37,000	47,492	10,985	58,477	15,000	.....	52,000	44,537	52,000	44,265	
33. Famine relief	.....	.....	.....	.....	.....	.....	.....	.....	73,737	.....	2,75,000	
45. Civil works— Ferries ... ... Irrigation	35,10,715	39,13,000	34,79,269	8,46,174	43,25,443	.....	4,13,000	31,00,000	42,08,241	35,07,569	42,12,569	
Contribution to Government	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Debt heads	.....	1,00,000	.....	12,10,396	12,10,396	18,00,000	.....	18,91,000	1,26,957	19,00,000	18,98,400	
Total ...	64,94,690	56,16,000	50,83,105	14,45,878 12,10,396	65,28,983 12,10,396	20,91,000	4,13,000	69,40,000	63,85,051	72,94,000	83,76,352	
Closing balance... ...	25,13,780	28,09,780	.....	.....	.....	.....	.....	29,13,780	.....	27,87,780	18,19,619	
Grand Total ...	90,08,470	84,25,780	.....	.....	.....	.....	.....	98,53,780	.....	1,00,81,780	1,01,96,571	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89, passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885.										
Opening balance	7,63,116	22,47,836	.....	.....	.....	22,47,836	.....	26,88,836	26,88,836	
VI.—Provincial rates.										
Cess on lands	32,12,890	34,33,000	25,37,714	9,79,141	35,16,855	.....	34,15,634	.....	33,52,000	
,, on Mines, Railways, &c.	12,842		12,801	1,249	14,050					
Total ...	32,25,732	34,33,000	25,50,515	9,80,390	35,30,905	31,98,000	34,15,634	31,91,200	33,52,000	
XII.—Interest on arrear road cess	49,166	41,000	49,166	15,960	65,126	49,000	3,000	49,000	49,000	
XVII.—Police (Pounds)...	4,63,382	3,57,000	4,28,476	1,41,635	5,70,111	3,77,000	4,18,450	3,77,000	4,50,000	
XIX.—Education.										
School fees	17,514	13,000	16,645	5,161	21,806	.....	22,252	.....	.....	
Contributions	6,650	.....	5,592	1,419	7,011	.....	7,153	.....	.....	
Sale proceeds of books ...	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Income from endowments	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Miscellaneous	6,415	.....	6,631	2,028	8,659	.....	1,710	.....	.....	
Total ...	30,579	13,000	22,868	8,608	37,476	30,000	31,115	30,000	31,000	
XX.—Medical.										
Hospital and dispensary rates	60	.....	60	937	997	.....	317	.....	.....	Estimates as sanctioned by the Government of India, Department o Finance and Commerce, have been reproduced.
Income from endowments	985	.....	985	64	1,049	.....	1,306	.....	.....	
Contributions	2,953	.....	2,680	1,060	3,740	.....	4,993	.....	.....	
Miscellaneous	2,632	.....	2,632	98	2,730	.....	230	.....	.....	
Total ...	6,630	.....	6,357	2,159	8,516	5,000	6,846	5,000	6,846	
XXV.—Miscellaneous.										
Rents of serais and bungalows	7,575	9,000	6,863	2,425	9,288	6,000	7,021	6,000	.....	
Fees, fines and forfeitures...	69,794 +4,750	16,000	64,140	25,364	89,504	79,500	48,885	79,500	.....	
Miscellaneous	1,44,050	40,000	1,38,668	22,977	1,61,645	1,44,000	83,335	1,44,000	.....	
Total ...	2,26,169	65,000	2,09,671	50,766	2,60,437	2,29,500	1,39,241	2,29,500	2,29,500	
XXXII.—Civil Works.										
Irrigation	5,363	.....	5,363	4,025	9,388	.....	.....	.....	.....	
Road tolls	7,776	.....	7,776	1,581	9,357	.....	.....	.....	.....	
Ferries	4,41,392	3,08,000	4,07,476	1,27,340	5,34,816	.....	.....	.....	.....	
Total ...	4,54,531	3,08,000	4,20,615	1,32,946	5,53,561	4,67,000	5,29,660	4,51,000	5,20,000	
Grant from Government	1,96,103	9,59,000	1,49,975	1,19,660	2,69,635	6,65,000	(1)5,14,563	5,19,000	5,09,000	
Debt Heads.										
Advances	2,55,806	97,000	.....	8,32,324	8,32,324	16,96,000	75,600	16,96,000	16,96,000	
Deposits	59,308						51,500			
Balance of District Road Fund	11,79,739	.....	.....	.....	.....	.....	1,27,100	.....	.....	
Total Receipts ...	61,47,145	52,65,000	38,37,643	14,52,124	52,89,767	67,16,500	51,85,609	65,47,700	66,43,346	
GRAND TOTAL ...	69,10,261	75,12,836	.....	.....	.....	89,64,336	.....	92,36,536	93,32,182	

(1) Decrease of Rs. 3,800 provided for by the Chittagong District Board (*vide* Accountant-General's No. 90Bt., dated 27th June 1889).

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals. 1887-88.	Budget estimate, 1888-89, passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT FUND UNDER ACT III (B.C.) OF 1885.										
1.—*Refunds and drawbacks.*										
Refunds	13,674	6,000	13,674	69,406	83,080	86,000	37,520	26,000	37,520	
18.—*Administration.*										
Establishment and contingencies of District and Local Board's office ...	1,40,021	1,00,000	14,20,021	52,747	1,92,768	.....	.....	.....		
Percentage for treasury establishments	31,164	16,500	31,164	29,092	60,256	.....	.....	.....		
	1,71,185	1,16,500	1,71,185	81,839	2,53,024	2,41,000	(5) 2,69,684	2,41,000	2,70,444	
20.—*Police.*										
Pounds	15,247	17,000	15,247	5,840	21,087	17,000	(1) 26,351 / 3,912	17,000	29,863	
22.—*Education.*										
Establishment and contingencies	10,74,165	.....	10,74,165	2,10,618	12,84,783	.....	6,00,239	.....		
Scholarships	3,845	.....	3,845	.....	3,845	.....	18,471	.....		
Prizes	.....	.....	.....	.....	.....	.....	39,832	.....		
Grants-in-aid				3,682	3,682	.....	30,432	.....		
Miscellaneous	24,122	.....	24,122	540	24,662	.....	3,42,618	.....		
	11,02,132	9,99,000	11,02,132	2,14,840	13,16,972	11,00,000	10,31,592	11,00,000	10,31,592	
24.—*Medical.*										
Vaccination	751	.....	751	228	979	.....	3,300	.....		
Sanitation							30,367	.....		
Hospitals and dispensaries	5,289	472	5,289	4,554	9,843	.....	39,681	.....		
Miscellaneous	2,696	.....	2,696	.....	2,696	.....	15,645	.....		
	8,736	472	8,736	4,782	13,518	11,500	79,993	11,580	79,993	
26.—*Minor Departments.*										
Census	.....	.....	.....	.....	.....	.....	.....	.....		
Public establishment ...	2,772	.....	2,772	45	2,817	.....	4,000	.....		
	2,772	.....	2,772	45	2,817	.....	4,000	.....	4,000	
29.—*Superannuations.*										
Pensions	438	.....	438	295	733	.....	2,695	.....		
Gratuities	3,330	.....	3,330	24	3,354	.....	2,480	.....		
	3,768	.....	3,768	319	4,087	3,000	5,175	3,000	5,175	Estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
30.—*Stationery and Printing.*	35,271	23,000	5,271	12,913	48,184	34,000	44,673	30,000	44,673	
32.—*Miscellaneous.*										
Law charges	.....	.....	.....	.....	.....	.....	300	.....		
Staging bungalow and serai establishment and contingencies	11,043	24,000	11,043	3,596	14,639	.....	20,429	.....		
Rewards for destruction of wild animals	790	.....	790	431	1,221	.....	1,800	.....		
Miscellaneous	35,734	9,000	35,734	2,775	38,509	.....	16,450	.....		
	47,567	33,000	47,567	6,802	54,369	46,000	38,979	46,500	38,979	
33.—*Famine relief*	.....	.....	.....	.....	.....	.....	73,737	.....	2,75,000	
45.—*Civil Works.*										
Original works	10,71,713	36,75,000	10,71,713	3,21,449	13,93,162	.....	(2) 13,45,358	.....		
Repairs	15,72,730		15,72,730	2,79,468	18,52,198	.....	19,36,544	.....		
Establishment	5,03,766		5,03,766	1,66,664	6,70,430	.....	(3) 5,55,844	.....		
Tools and plant	30,226		30,226	6,768	36,994	.....	27,104	.....		
Water-supply and water-works.	5,567		5,567	1,611	7,178	.....	46,921	.....		
Compensation for lands ...	.....		.....	.....	.....	.....	708	.....		
Miscellaneous public improvements.	.....		.....	.....	.....	.....	(4) 36,775	.....		
Ferries	63,299		63,299	7,323	70,622	.....	39,917	.....		
Divisional Superintendent Works.	14,772		14,772	.....	14,772	.....	1,580	.....		
Total ...	32,62,073	36,75,000	32,62,073	7,83,283	40,45,356	28,50,000	(6) 39,90,751	32,83,000	39,97,941	
Debt Heads.										
Advances	.....	97,000	.....	11,69,571	11,69,571	18,87,000	77,157	18,95,000	18,95,000	
Deposits							46,400			
Total ...	46,62,425	49,66,972	46,62,425	23,49,640	70,12,065	62,75,500	57,29,824	66,53,080	77,10,180	
Closing balance	22,47,836	25,45,864	.....	.....	.....	26,88,836	.....	25,83,456	16,22,002	
GRAND TOTAL ...	69,10,261	75,12,836	.....	.....	.....	89,64,336	.....	92,36,536	93,32,182	

(1) Decrease of Rs. 300 provided for by the Chittagong District Board (*vide* Accountant-General's No. 90Bt., dated the 27th June 1889).
(2) Increase of „ 4,598 ditto ditto ditto ditto.
(3) Ditto of „ 1,200 ditto ditto ditto ditto.
(4) Decrease of „ 716 ditto ditto ditto ditto.
(5) Increase of „ 760 provided by the Cuttack District Board (*vide* Accountant-General's No. 98Bt., dated the 11th July 1889).
(6) Ditto of „ 2,108 ditto ditto ditto ditto.

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89, passed by Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD FUND UNDER ACT IX (B.C.) OF 1880.										
Opening balance	11,85,078	1,04,059	.....	.....	.....	1,04,059	.....	71,759	71,759	
VI.—Provincial rates.										
Cess on lands	2,27,468	1,75,000	1,10,817	39,223	1,50,040	.....	1,41,597	1,41,597	1,41,722	
Cess on mines, railways, &c.	17,241	25,000	13,171	1,247	14,421	.....	13,483	13,403	7,940	
	2,44,709	2,00,000	1,23,991	40,470	1,64,461	1,50,000	1,55,080	1,55,000	1,49,662	
XII.—Interest.										
Interest on arrear collection	1,225	1,000	−3,428	696	732	1,000	895	1,800	1,165	
XXV.—Miscellaneous.										
Rents of serais and staging bungalows	4,593	3,000	3,791	2,270	6,061	4,500	3,337	4,500	3,367	Estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Fees, fines and forfeitures	397	1,000	290	130	420	500	311	500	1,859	
Miscellaneous	543	13,000	−31,655	1,100	30,555	1,000	122	1,000	160	
	5,533	17,000	−27,574	3,500	24,074	6,000	3,770	6,000	5,386	
XXXII.—Civil Works.										
Ferry tolls	.....	7,000	.....	.....	.....	.....	.....	.....	.....	
Road tolls	.....		.....	.....	.....	.....	.....	.....	.....	
	.....	7,000	.....	.....	.....	.....	.....	.....	.....	
Contribution from Provincial Service.										
Grant from Government ...	4,838	5,000	2,778	933	3,711	5,000	4,230	5,000	9,942	
Debt Heads.										
Suspense account	31,688	3,000	.....	5,131	5,131	2,700	2,700	2,700	3,200	
Total ...	2,87,993	2,33,000	95,767	50,730	1,46,497	1,64,700	1,66,675	1,69,700	1,62,358	
GRAND TOTAL ...	14,73,071	3,37,059	.....	.....	.....	2,68,759	.....	2,41,459	2,41,114	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89, passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD FUND UNDER ACT IX (B.C.) OF 1880.										
1.—*Refunds and drawbacks.*										
Refunds	.....	1,650	.....	.....	.....	1,000	60	1,000	60	Estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
8.—*Provincial rates.*										
Establishment and contingencies for cess collection	5,621	5,000	4,158	2,342	6,500	5,000	5,933	5,000	20,982	
18.—*General Administration.*										
Establishment and contingencies of Committee's office	4,526	5,000	3,475	1,809	5,284	.....	4,555	4,555	4,736	
Percentage for treasury establishments	1,844	2,000	1,844	590	2,434	.....	2,482	2,445	2,491	
	6,370	7,000	5,319	2,399	7,718	7,000	7,037	7,000	7,227	
30.—*Stationery and Printing.*										
Stationery and Printing ...	843	975	787	480	1,267	1,000	1,161	1,000	1,562	
32.—*Miscellaneous.*										
Staging bungalows Establishment and contingencies	312	2,000	238	122	360	.....	351	353	475	
Petty construction and repairs	1,552		1,070	2,910	3,980	.....	3,950	3,940	3,172	
Miscellaneous	93	1,000	51	829	880	.....	207	207	250	
	1,957	3,000	1,359	3,861	5,220	5,000	4,508	4,500	3,897	
45.—*Civil Works.*										
Original Works	29,112	1,68,000	23,012	7,150	30,162	.....	22,210	22,210	18,080	
Repairs	1,16,876		1,08,924	28,454	1,37,378	.....	88,167	88,167	1,02,465	
Establishment	26,396		19,781	11,080	30,861	.....	27,554	27,553	27,930	
Establishment of Divisional Superintendent of Works	.....		.....	.....	.....	.....	.....	.....	.....	
Tools and Plant	2,074		2,074	1,094	3,168	.....	3,100	3,000	3,230	
Ferry tolls	.....		.....	.....	.....	.....	.....	.....	.....	
Establishment and contingencies	24		—62	.....	—62	.....	50	70	.....	
	1,74,482	1,68,000	1,53,729	47,778	2,01,507	1,75,000	1,41,081	1,41,000	1,52,605	
Debt Heads.										
Suspense account	.....	3,000	.....	27,994	27,994	3,000	3,400	4,000	3,400	
Balance transferred ...	11,79,739	.....	.....	.....	.....	.....	.....	.....	.....	
Total ...	13,69,012	1,88,625	1,65,352	84,854	2,50,206	1,97,000	1,63,180	1,63,500	1,89,734	
Closing balance ...	1,04,059	1,48,434	.....	.....	.....	71,759	.....	77,959	51,381	
GRAND TOTAL ...	14,73,071	3,37,059	.....	.....	.....	2,68,759	.....	2,41,459	2,41,114	

562

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS	Actuals, 1887-88.	Budget estimate, 1888-89 passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.										
Opening balance ...	15,137	17,067	.....	.....	.....	17,067	.....	4,367	23,639	
VI.—Provincial rates.										
Cess on lands	8,235	1,000	8,235	90	8,325	.....	3,705	3,700		
Cess on mines, railways, &c.	144	.....	144	.....	144	.....	64	100		
	8,379	1,000	8,379	90	8,469	2,000	3,769	3,800	3,745	
XXV.—Miscellaneous.										
Rents of serais and staging bungalows	484	1,000	365	49	414	1,000	1,000	1,000		The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Fees, fines, and forfeitures	109	.....	108	13	121	100	25	100		
Miscellaneous	5,638	7,000	3,950	2,147	6,097	3,400	1,500	3,400		
	6,231	8,000	4,423	2,205	6,632	4,500	2,525	4,500	4,545	
Contribution from Provincial Services.										
Grant from Government ...	60,122	49,000	11,122	68,343	79,465	60,000	59,000	49,000	49,000	
Debt heads										
Suspense account	4,847	.....	.....	350	350	1,300	.....	1,300	.....	
Total ...	79,579	58,000	23,924	70,992	94,916	67,800	65,294	58,600	57,290	
GRAND TOTAL ...	94,716	75,067	.....	.....	.....	84,867	.....	62,967	80,929	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89 passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate. 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT ROAD ACCOUNT UNDER PUBLIC WORKS RESOLUTION No. 1009, DATED 23RD FEBRUARY 1872.										
1.—*Refunds and Drawbacks.*										
Refunds	1,000	1,500	.....	.....	.....	1,000	.....	1,000	.....	.....
18.—*General administration.*										
Establishment and contingencies of Committee's office	1,512	1,500	1,262	570	1,832		1,616	2,000		
Percentage for treasury establishment	.....	.....	.....	.....	.....		39	.....		
	1,512	1,500	1,262	570	1,832	2,000	1,655	2,000	1,859	
30.—*Stationery and Printing.*										
Stationery and printing ...	332	200	260	25	285	500	420	500	455	
32.—*Miscellaneous.*										
Staging bungalows ...	.....		.....	.....	.....		.....	.....		The estimate as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Establishment and contingencies	505	1,000	435	113	548		650	600		
Petty construction and repairs	140		131	185	316		400	400		
Miscellaneous	.....	.....	.....	24	24		.....	.....		
	645	1,000	566	322	888	1,000	1,050	1,000	1,389	
45.—*Civil Works.*										
Original works	18,075	70,000	14,727	2,811	17,538		(1)17,697	17,288		
Repairs	40,220		36,078	6,551	42,629		(2)40,532	40,532		
Establishment	13,967		10,998	5,304	16,302		(3)16,520	16,520		
Ditto Divisional Superintendent of Works	.....		.....	.....	.....		.....	.....		
Tools and plant	1,898		1,664	447	2,111		(4)1,660	1,660		
	74,160	70,000	63,467	15,113	78,580	75,000	76,409	76,000	62,023	
Debt Heads.										
Suspense account	.....	.....	.....	12,703	12,703	1,000	.....	1,000		
Total ...	77,640	74,200	65,555	28,733	94,288	80,500	79,534	81,500	65,726	
Closing balance ...	17,067	867	.....	.....	.....	4,367	.....	—18,533	15,203	
GRAND TOTAL ...	94,716	75,067	.....	.....	.....	84,867	.....	62,967	80,929	

(1) Increase of Rs. 300 provided for by the Sonthal Pergunnahs District Road Committee—(*vide* Accountant-General's No. 39Bt., dated the 13th June 1889
(2) Ditto ,, 1,910 ditto ditto ditto ditto ditto ditto.
(3) Ditto ,, 90 ditto ditto ditto ditto ditto ditto.
(4) Decrease of ,, 300 ditto ditto ditto ditto ditto ditto.

564

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89 passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	REMARKS.
			Last six month of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT POST FUND.										
Zemindary Dâk receipts.										
Opening balance	1,45,064	1,44,818	.....	.....	.....	1,44,818	.....	1,51,518	1,51,518	
VI—Provincial Rates.										
Cess on lands	.....	.....	.....	.....	.....	.....	.....	.....		
Amount levied under Act VIII (B.C.) of 1862 ...	3,43,278	3,15,000	1,44,635	2,10,302	3,54,937	3,50,000	3,47,974	3,50,000	3,47,974	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
XIII.—Post Office.										
Peons' fees for serving processes	4,357	11,900	2,787	2,473	5,260	.....	13,388	13,500	13,388	
Sale-proceeds of old materials of runners' huts ...	6,818	100	5,769	2,448	8,217		29	100	29	
Miscellaneous		2,000					1,159	1,200	1,159	
Contribution (Gurjat Mehal dâk services)	3,721	2,000	1,049	3,222	4,271		2,278	2,200	2,278	
	14,896	16,000	9,605	8,143	17,748	16,000	16,854	17,000	16,854	
Debt Head.										
Suspense account	27	.....	.....	.....	.....	.....	.....	.....		
Total ...	3,58,201	3,31,000	1,54,240	2,18,445	3,72,685	3,66,000	3,64,828	3,67,000	3,64,828	
GRAND TOTAL ...	5,03,265	4,75,818	.....	.....	.....	5,10,818	.....	5,18,518	5,16,346	

INCORPORATED LOCAL FUNDS—*continued.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89 passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT POST FUND. ZEMINDARY DAK CHARGE UNDER ACT VIII (B.C.) OF 1862.										
I.—Refunds and Drawbacks.										
Refunds	1,538	850	996	228	1,224	2,000	35	2,000	35	
15.—Post Office Establishment.										
Clerks	1,05,813	26,556	49,653	50,937	1,00,590		28,152	28,068	28,152	
Sub-Postmasters		40,836					39,852	40,440	39,852	
Overseers		33,384					34,464	34,464	34,464	
Servants, dak-runners and others	1,82,457	1,95,048	95,152	96,823	1,91,975		1,98,098	1,97,946	1,98,098	
Temporary establishment	1,598	870	1,103	223	1,326		900	900	900	
Establishment in Postmaster-General's Office...	3,460	3,649	558	2,572	3,130		3,611	4,001	3,611	
Percentage for Treasury establishment	3,100	3,721	1,450	265	1,715		3,500	3,751	3,500	
	.....	3,04,064	.....	.....	.....		.....	3,09,570		
Deduct—Probable Savings	.....	13,961	.....	.....	.....		.....	12,070		
Total Establishment ...	2,96,428	2,90,103	1,47,916	1,50,820	2,98,736		3,08,577	2,97,500	3,08,577	
Allowances.										
Travelling allowances ...	863	638	419	370	789		605	568	605	
Allowances to clerks and gurus for Post Fund duties		2,362		.....			3,676	2,932	3,676	
Total Allowance ...	863	3,000	419	370	789		4,281	3,500	4,281	
Supply and Services.										The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Boat allowance	19,938	21,000	10,641	9,658	21,299		23,499	21,000	23,499	
Petty construction and repairs of dâk huts ...	5,419	6,000	1,280	2,820	3,100		8,884	7,000	8,884	
Carrying dak to officers in camp	.....	5,000	.....	.....	.....		5,971	5,000	5,971	
Talabana and process fees to be paid by court-fee stamps	.....	14,000	.....	.....	.....		15,279	14,000	15,279	
Total Supplies and Services	25,357	46,000	11,921	12,478	24,399		53,633	47,000	53,633	
Contingencies.										
Rents, rates and taxes ...	611	663	87	321	408		640	620	640	
Postage charges	29,205	227	14,702	.....	.....		307	320	307	
Stationery charges ..		7,973					8,098	8,060	8,089	
Miscellaneous		6,089		13,983	28,685		6,993	6,000	6,993	
Total Contingencies ...	29,816	14,952	14,789	14,304	29,093		16,038	15,000	16,038	
Gurjât Mehal Dâk Services	4,010	1,945	2,146	2,009	4,155		1,590	2,000	1,590	
Total Post Office ...	3,56,474	3,56,000	1,77,191	1,79,981	3,57,172	3,56,000	3,84,119	3,65,000	3,84,119	
29.—Superannuation Allowance and Pensions.										
Pensions and gratuities ...	416	325	106	183	289	800	325	800	325	
30.—Stationery and Printing.										
Printing at Private Presses	19	825	14	58	72	500	834	500	834	
Debt Head.										
Suspense account	.....	.....	.....	125	125	...	.....	.....		
Total ..	3,58,447	3,58,000	1,78,307	1,80,450	3,58,757	3,59,300	3,85,313	3,68,300		
				125	125					
Closing Balance	1,44,818	1,17,818	.....	.....	.....	1,51,518	.....	1,50,218	3,85,313	
GRAND TOTAL ..	5,03,265	4,75,818	.....	.....	.....	5,10,818	.....	5,18,518	1,31,633	
									5,16,946	

566

INCORPORATED LOCAL FUNDS—*concluded.*

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89 passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.	REMARKS.
			Last six months of 1887-88.	First six months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.		
RECEIPTS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INLAND LABOUR TRANSPORT UNDER ACT I (G. G.) OF 1882.										
Opening balance	1,194	.....	.....	.....	.....	.....	.....	—2,700	.....	
XXI.—Scientific and other Minor Departments.										
Contractors' license fees ...	300	400	.....	400	400		400	400	1,000	Estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Recruiters' ditto ...	928	1,200	464	496	960		1,600	1,600		
Registration fees	6,526	6,000	4,986	2,544	7,530		7,790	7,960	8,700	
Fees for license of inland steamers and native boats	369	400	146	284	430		368	368	1,000	
Rates under section 109 of Act 2 (G. G.) of 1882 ...	.....	1,000	.....	.....	.....		.....	.....	.....	
Capitation fees	672	500	351	162	513		672	672	300	
Fines and miscellaneous ...	17,168	15,500	17,168	.....	17,168		51	14,000	14,000	
Total ...	25,963	25,000	23,115	3,886	27,001	25,000	11,381	25,000	26,000	
Debt Head.										
Suspense account	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Total ..	25,963	25,000	23,115	3,886	27,001	25,000	.....	25,000	26,000	
GRAND TOTAL ...	27,157	25,000	.....	.....	.....	25,000	.....	22,300	26,000	

567

INCORPORATED LOCAL FUNDS—*concluded.*

HEADS AND ITEMS.	Actuals 1887-88.	Budget estimate 1888-89 passed by the Government of India.	ACTUALS OF 12 MONTHS ENDING 30TH SEPTEMBER 1888. Last six months of 1887-88.	First six months of 1888-89.	Total.	Revised estimate 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.	REMARKS.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
INLAND LABOUR TRANSPORT UNDER ACT 2 (G. G.) OF 1882.										
1.—Refunds	1	200	.....	9	9		200	200	200	
24.—*Medical.*										
Hospital assistant and other establishment ...	637	528	277	216	493		420	420	420	
Contingencies	.....	.....	.....	.....	.....		.....	.....		
Cost of medical stores ...	.....	.....	.....	.....	.....		.....	.....		
	637	528	277	216	493	500	420	420	420	
26.—*Scientific and other Minor Departments.*										
Salaries.										
Protector of Emigrants ...		5,760					5,761	5,760		
Contribution for pension of ditto	15,631	960	7,601	6,634	14,235		960	960	13,740	
Embarkation Agent ...		5,620					5,620	5,620		
Medical Inspector		2,400					2,400	2,400		
Personal assistant	2,240	1,920	1,120	1,120	2,240		1,920	1,920	1,920	
Contribution for pension of ditto		320					320	320	320	
	17,871	16,980	8,721	7,754	16,475		16,981	16,980	16,980	
Establishment.										
Two-fifth salary of Protector of Emigrants' establishment	4,605	3,500	2,111	2,473	5,039		4,050	3,500	[illegible]	
Clerks							1,209	1,759	[illegible]	
Servants	455	1,759	455							
Percentage for treasury establishment	530	269	530	.....	530		265	265	265	
	5,590	5,528	3,096	2,473	5,569		5,524	5,524	5,524	The estimates as sanctioned by the Government of India, Department of Finance and Commerce, have been reproduced.
Allowances.										
Travelling allowance ...	637	1,276	290	237	527		1,275	1,275	[illegible]	
Allowance to clerks for coolie registration ...	17	749	.....	17	17		653	653		
Total ...	654	2,025	290	254	544		1,928	1,928	928	
Supplies and Services.										
Fees to Medical Examiners	350	527	34	128	162		435	435	300	
Petty construction and repairs	5	30	.....	431	431		30	30	30	
	355	557	34	559	593		465	465	330	
Contingencies.										
Rents, rates and taxes ...	716	707	436	315	751		714	707	707	
Postage charges	101	218	56	33	89		215	265	100	
Contingencies and miscellaneous	1,170	785	556	856	1,412		604	931	1,600	
	1,987	1,710	1,048	1,204	2,252	.....	1,533	1,903	2,307	
Add for rounding	.....	.....	.....	.....	.....	.....	.....	.....	111	
Total scientific and other Minor Departments ...	26,458	27,000	13,189	12,253	25,442	27,000	26,631	27,000	25,180	
29.—*Superannuation.*										
Allowances and pensions	62	.....	.....	.....	.....	.....	.....	.....		
Pensions and gratuities ...	.....	675	.....	.....	.....	200	149	200	200	
	62	675	.....	.....	.....	200	149	200	200	
Debt Head.										
Suspense account ...	.....	.....	.....	3	3	.....	.....	.....		
Total ...	27,157	28,203	13,466	12,472	25,938	27,700	27,200	27,620	[illegible]	
Closing balance ...	.....	3,203	.....	.....	.....	−2,700	.....	−5,320	.....	
GRAND TOTAL ...	27,157	25,000	.....	.....	.....	25,000	.....	22,300	26,000	

C. E. G.—Reg. No. 1615C—321—16-8-89.

FINANCIAL DEPARTMENT.

FINANCE.—No. F $\frac{1\text{-E}}{27}$ 17

CALCUTTA, THE 14TH AUGUST 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 143Bt., dated the 30th May 1889, forwarding the estimates of receipts and expenditure of the Incorporated Local Funds for 1889-90.

Letter from the Accountant-General, No. 98Bt., dated 11th July 1889, forwarding a supplementary budget estimate of the Cuttack District Fund for the year 1889-90.

Letter from the Accountant-General, No. 39Bt., dated the 13th June 1889, submitting a revised estimate of the Sonthal Pergunnahs District Road Account for 1889-90.

Letter from the Accountant-General, No. 90Bt., dated the 27th June 1889, submitting a revised estimate of the Chittagong District Fund for 1889-90.

The following table compares the Accountant-General's estimates for 1889-90 with the actuals of 1887-88 and the sanctioned estimates for 1888-89:—

	Actuals, 1887-88.					Sanctioned Estimates, 1888-89.		Accountant-General's Estimates, 1889-90.	
	Opening balance.	Receipts.	Total.	Expenditure.	Closing balance.	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Fund ...	7,63,116	61,47,145	69,10,261	46,62,425	22,47,836	50,74,198	56,13,460	65,47,700	66,53,000
District Road Fund ..	11,85,078	2,87,993	14,73,071	13,69,012	1,04,059	2,26,000	1,90,924	1,69,700	1,63,500
District Road Account.	15,137	79,579	94,716	77,649	17,067	69,000	75,200	58,000	61,500
District Post Fund	1,45,064	3,58,201	5,03,265	3,58,447	1,44,818	3,31,000	3,58,000	3,67,000	3,68,300
Inland Labour Transport Fund.	1,194	25,963	27,157	27,157	.	24,000	28,325	25,000	27,620
Total ...	21,09,589	68,98,881	90,08,470	64,94,690	25,13,780	57,24,198	62,65,909	71,68,000	72,94,000

DISTRICT FUND.

RECEIPTS.

Road cess.

2. The Accountant-General has estimated the income from cess on lands, mines, &c., at Rs. 31,91,200 against Rs. 34,15,634, estimated by the District Boards. The total demand for road cess for 1887-88 in the districts to which the Local Self-Government Act has been extended was Rs. 35,96,000, and the total collections were Rs. 35,60,000. The charges for collection and revaluation amounted to Rs. 3,34,000, so that Rs. 32,26,000 only credited to the District Funds. The charges were abnormally high in 1887-88, and probable included adjustments on account of the preceding year. The estimate for the current year is only Rs. 2,68,000. Allowing for the normal increase of Rs. 30,000 a year in the demand and collections of this cess, and deducting Rs. 2,68,000 for cost of collection and revaluations, the estimate of income from this source will be placed at Rs. 33,52,000.

Pounds.

3. The receipts from pounds have been estimated by the Accountant-General at Rs. 3,77,000 against Rs. 4,63,382, the actuals of 1887-88, and Rs. 4,32,674 estimated for

569

1888-89. The receipts in the first six months of 1888-89 were Rs. 1,41,635 against Rs. 34,906 in the corresponding period of the previous year. The estimate will be placed at Rs. 4,50,000.

4. The Accountant-General's estimate of receipts under Education will be raised from Rs. 30,000 to Rs. 31,000 with reference to the actuals of 1887-88, amounting to Rs. 30,579. His estimate of receipts under Medical will also be raised from Rs 5,000 to Rs. 6,846, the estimate passed by the local officers, the actuals in 1887-88 amounting to Rs. 6,630.

Education. | Medical.

5. The Accountant-General's estimate of receipts under Civil Works amounts to Rs. 4,51,000 against Rs. 5,29,660 proposed by the local officers. The estimate of the local officers has apparently included the entire receipts from ferries made over to them for management, whereas under the arrangements which have been sanctioned with the District Boards, only such portion of the receipts is made over to them as will compensate them for charges on account of Education, Pounds, and Ferries after crediting them with the entire proceeds from pounds. Under these arrangements, as will be seen from statement A appended to this Resolution, the portion of ferry receipts payable to the District Boards was taken at Rs. 2,96,076. Allowing for normal expansion, the total receipts, including the tolls on canals, &c., which average Rs. 15,000 a year, will probably amount to Rs. 3,20,000. The estimate will accordingly be placed at this amount. The Accountant-General will be asked to adjust in the accounts of 1888-89 the excess of receipts, if any, credited to the District Boards in the last two years over their proper share.

Civil works.

6. The grants made to several District Boards to establish equilibrium between the receipts and charges transferred to their management from the Provincial account amount to Rs. 3,99,293, and the special grants made to certain District Boards for the maintenance of Provincial roads transferred to their charge during the current year, as shown in statement B appended to this Resolution, amount to Rs. 1,04,159, making a total of Rs. 5,03,452, against Rs. 5,10,763 estimated by the local officers. A deduction of Rs. 1,740 will have to be made from the estimate of the local officers on account of certain schools retransferred from the control of the Boards in the districts of Backergunge and 24-Pergunnahs. This will reduce their estimate to Rs. 5,09,023, but it will still exceed the grants already sanctioned by Rs. 5,571. This excess will be allowed to stand for the adjustment of stationery charges which were not taken into account in fixing the grants.

Grants from Government.

7. The Accountant-General's estimates of receipts under the remaining heads are accepted.

EXPENDITURE.

8. The estimate of expenditure under Famine Relief, will be raised from Rs. 73,737, the District Board's estimate, to Rs. 2,75,000. Roughly speaking, this is the amount which it is anticipated the District Board will have to expend from local resources. The Accountant-General's estimate under Debt heads will stand as his estimate under the corresponding head in the receipt side has been accepted. The estimates of the District Boards under the remaining heads of expenditure are accepted.

The large amount under Debt heads exceeding sixteen lakhs of rupees is understood to comprise only the accounts kept in suspense pending final adjustment. The Accountant-General's estimate under this head is accepted; but it is hoped that the adjustment was for the most part completed before the close of the year. The same figures substantially are given on both sides of the account and therefore do not materially affect the balances.

DISTRICT ROAD FUND.

9. The estimates of this fund, which have already been approximately accepted by Government, are shown in the following tables, and they will be adopted, except that the Government grant to the Lohardugga District Account

will be increased by Rs. 2,880, that being the Government share of the estimated cost of revaluation in that district:—

RECEIPTS.

	Provincial rates.	Interest.	Miscellaneous.	Grants from Government.	Debt heads.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh	46,476	160	930	3,217	800	51,583
Lohardugga	51,448	45	1,393	1,200	300	54.386
Manbhoom	35,648	954	3,063	500	1,200	41,365
Darjeeling	16,090	6	.....	2,145	900	19,141
	1,49,662	1,165	5,386	7,062	3,200	1,66,475
Accountant-General's estimate ...	1,55,000	1,800	6,000	5,000	2,700	1,69,700
Actuals, 1887-88	2,44,709	1,225	5,533	4,838	31,688	2,87,993

CHARGES.

	Refunds.	Provincial rates.	General Administration.	Stationery.	Miscellaneous.	Civil Works.	Debt heads.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hazaribagh ...	60	6,070	1,902	300	300	50,440	800	59,872
Lohardugga ...	.....	12,597	1,433	800	1,722	41,364	300	58,216
Manbhoom ...	.....	1,053	2,201	262	1,875	40,563	1,900	47,854
Darjeeling ...	.....	1,262	1,691	200	.....	20,238	400	23,791
Total ...	60	20,982	7,227	1,562	3,897	1,52,605	3,400	1,89,733
Accountant-General's estimate ...	1,000	5,000	7,000	1,000	4,500	1,41,000	4,000	1,63,500
Actual, 1887-88 ...	.....	5,621	6,370	843	1,957	1,74,482	11,79,739	13,69,012

10. The Accountant-General's estimate of receipts under Provincial Rates includes about Rs. 5,554 on account of cess on Railways in Darjeeling, which has been struck out, as no cess is now leviable on the Darjeeling and Himalayan Railway. His estimate of charges does not include the cost of revaluation in Hazaribagh and Lohardugga, which is estimated at Rs. 4,850 and Rs. 8,640 respectively.

DISTRICT ROAD ACCOUNT.

11. The following are the details of the estimates received direct from the local officers:—

	Receipts.					Expenditure.						
	Cess.	Miscellaneous.	Government grants.	Advances.	Total.	Refunds.	Administration.	Stationery.	Public Works.	Miscellaneous.	Advances.	Total.
	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sonthal Pergunnahs	...	2,525	34,000	.....	36,525	.....	1,099	100	34,726	600	.....	36,525
Singbhoom	3,745	20	10,000	... .	13,765	... ..	610	155	15,647	789	.....	17,201
Chittagong Hill Tracts	.....	24,000	15,000	.....	39,000	... ..	150	200	39,363	.....	.....	39,713
Total ...	3,745	26,545	59,000	... .	89,290	.....	1,859	455	89,736	1 389	.....	93,439
Accountant-General's estimate	3,800	4,500	49,000	1,300	58,600	1,000	2,000	500	76,000	1,000	1,000	81,500

12. The estimates of the Sonthal Pergunnahs and Singbhoom District Road Accounts have already been passed by Government and will be adopted.

The estimate of the Chittagong Hill Tracts includes a provision of Rs. 24,000 ellaneous Receipts, which is made up thus—

		Rs.
(1).	Value of work to be executed by the coolie corps ...	14,000
(2).	Probable savings in the police budget on coolie land transport, &c.	8.000
(3).	Contribution by the Public Works Department on account of the supervision of Provincial Public Works	2,000
	Total ...	24,000

The first item can hardly be taken into account in calculating the resources available for expenditure, and should not be shown in the budget. It is also too early to anticipate any savings in the grant for the frontier police for the current year, and the proposed credit for item (2) will be struck out. The estimate also provides Rs. 15,000 for grant from Government. The grant for the current year has already been fixed at Rs. 5,000, and in view of the present financial pressure it will not be possible to increase it. The fund opened the current year with a cridit balance of Rs. 5,396, so that the total amount available for expenditure during the year is Rs. 12,396. The estimate of expenditure will be placed at Rs. 12,000, the wages of the coolie corps employed on road work being debited direct to the Police Budget which contains a provision for them.

DISTRICT POST FUND.

13. The local estimates of receipts and expenditure of this fund for the current year are Rs. 3,64,828 and Rs. 3,85,313, respectively, showing a deficit of Rs. 20,485. These figures are accepted, which will reduce the credit balance from Rs. 1,51,518 at the commencement of the year to Rs. 1,31,033 at the end of the year. The attention of the General Department will again be invited to the advisability of reducing the surplus balance of any district where it exceeds an amount sufficient to cover charges for three months.

INLAND LABOUR TRANSPORT FUND.

14. The Accountant-General estimates the receipts of this fund at Rs. 25,000, including the adjusting contribution from the Assam portion of the fund. The total receipts, exclusive of contribution, rose from Rs. 8,813 in 1887-88 to about Rs. 13,000 in 1888-89. Allowing for the continued falling off in the number of coolies emigrating under the Act to tea-gardens in the Chittagong Division, resulting in reduction of receipts from capitation fees, the estimate of receipts exclusive of Assam contribution will be placed at Rs. 12,000, thus:—

	Actuals 1888-89.	Estimate now sanctioned
	Rs.	Rs.
Contractors' and Recruiters' license fees ...	2,026	2,000
Registration fees	9,155	8,700
License fees of vessels	1,159	1,000
Capitation fees	314	300
Total ...	12,653	12,000

On the expenditure side the provision of Rs. 14,740 made by the Accountant-General for Superintendents and Medical Inspectors is susceptible of reduction to the extent of Rs. 1,000, the actuals of 1888-89 amounting to Rs. 12,748 only. A reduction of Rs. 1,000 will also be made under the head of "Allowance for registering coolies and travelling expenses," for which a provision of Rs. (653+1,275=) 1,928 has been made against Rs. (32+479=) 511, the actuals of 1888-89. A further reduction of Rs. 300 will be made with reference to actuals under "Fees to medical examiners" and "Postage charges," reducing the estimates from Rs. 435 to Rs. 300 and from Rs. 265 to Rs. 100, respectively. Against these decreases, the provision for contingencies will be raised from Rs. 931 to Rs. 1,500. The total estimate of expenditure will thus amount to Rs. 25,889, or Rs. 26,000 in round numbers, necessitating a contribution of Rs. 14,000 from the Assam portion of the fund.

572

15. In accordance with the foregoing remarks, the estimates of the several funds will stand as shown in the table below—

	District Fund.	District Road Fund.	District Road Account.	District Post Fund.	Inland Labour Transport Fund.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	26,88,836	71,759	23,639	1,51,518	.....	29,35,752
Receipts.						
VI. Provincial Rates ...	33,52,000	1,49,662	3,745	3,47,974	.....	38,53,381
XII. Interest ...	49,000	1,165	.....	.....	.....	50,165
XIII. Post Office ...	.....	.....	.....	16,854	.....	16,854
XVII. Police (pounds) ...	4,50,000	.....	.....	.....	.....	4,50,000
XIX. Education ...	31,000	.....	.....	.....	.....	31,000
XX. Medical ...	6,846	.....	.....	.....	.....	6,846
XXI. Minor Departments	.....	.....	.....	.....	26 000	26,000
XXV. Miscellaneous ...	2,29,500	5,386	4,545	.....	.....	2,39,431
XXXII. Civil Works ...	3,20,000	.....	.....	.....	.....	3,20,000
Contributions from Provincial Services	5,09,000	9,942	49,000	.....	.....	5,67,942
Debt heads ...	16,96,000	3,200	.....	.....	.....	16,99,200
Total Receipts ...	66,43,346	1,69,355	57,290	3,64,828	26,000	72,60,819
Grand Total ...	93,32,182	2,41,114	80,929	5,16,346	26,000	1,01,96,571
Expenditure.						
1. Refunds	37,520	60	.....	35	200	37,815
8. Provincial Rates ...	.....	20,982	.....	.....	.....	20,982
15. Post Office	.....	.....	.....	3,84,119	.....	3,84,119
18. General Administration ...	2,70,444	7,227	1,859	.....	.....	2,79,530
20. Police (pounds) ...	29,863	.....	.....	.....	.....	29,863
22. Education	10,31,592	.....	.....	.....	.....	10,31,592
24. Medical	79,993	.....	.....	.....	420	80,413
26. Minor Departments ...	4,000	.....	.....	.....	25,180	29,180
29. Superannuations ...	5,175	.....	.....	325	200	5,700
30. Stationery and Printing ...	44,673	1,562	455	834	.....	47,524
32. Miscellaneous ...	38,979	3,897	1,389	.....	.....	44,265
33. Famine relief ...	2,75,000	.....	.....	.....	.....	2,75,000
45. Civil Works	39,97,941	1,52,605	62,023	.....	.....	42,12,569
Debt heads	18,95,000	3,400	.....	.....	.....	18,98,400
Total Expenditure ...	77,10,180	1,89,733	65,726	3,85,313	26,000	83,76,952
Closing balance ...	16,22,002	51,381	15,203	1,31,033	.....	18,19,619
Grand Total ...	93,32,182	2,41,114	80,929	5,16,346	26,000	1,01,96,571

Order.—Ordered that a copy of the Resolution, with a copy of the estimates, be forwarded to the Protector of Emigrants, to the Board of Revenue, to all Commissioners of Divisions, and to the General, Municipal, and Public Works Departments for information.

Ordered also that a copy of the Resolution, with a copy of the estimates, be forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

No. F $\frac{1\text{-E}}{27}$

Copy forwarded to the

By order of the Lieutenant-Governor of Bengal,

F. J. MONAHAN,

Offg. Under-Secretary to the Govt. of Bengal.

Calcutta,
The 14th August 1889.

W. LoB.—Reg. No. 2924C—321—19-8-89.

APPENDIX.

STATEMENTS SHOWING—(A) THE RECEIPTS AND CHARGES TRANSFERRED FROM THE PROVINCIAL ACCOUNTS TO DISTRICT BOARDS AND THE GRANTS MADE TO EACH BOARD TO ESTABLISH EQUILIBRIUM BETWEEN SUCH RECEIPTS AND CHARGES; AND (B) THE GRANTS MADE TO DISTRICT BOARDS FROM THE PROVINCIAL FUNDS FOR THE MAINTENANCE OF CERTAIN PROVINCIAL ROADS TRANSFERRED TO THEIR CHARGE.

A.

Statement showing the receipts and charges transferred from the Provincial Accounts to District Boards and the grants made to each Board to establish equilibrium between such receipts and charges.

(Corrected up to 29th July 1889)

Division.	District.	Receipts. Education.	Receipts. Pounds.	Receipts. Ferries.	Receipts. Medical.	Receipts. Government grant.	Receipts. Total	Charges. Education. Sub-Inspectors of Schools. Salary.	Charges. Education. Sub-Inspectors of Schools. Travelling allowance.	Charges. Education. Middle schools directly managed by the Board.	Charges. Education. Grants-in-aid to middle schools.	Charges. Education. Primary grant.	Charges. Education. Education clerk.	Charges. Education. Contingencies.	Charges. Education. Total.	Charges. Pounds.	Charges. Ferries.	Charges. Medical.	Charges. Contribution on account of the percentage to be levied under section 53, clause 3 of the Act.	Charges. Contribution for roads and communications from the 10 per cent. on collections in Government Estates.	Charges. Miscellaneous.	Charges. Total of columns 17 to 23.	Charges. Total charges (columns 16 and 23).	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Burdwan	Burdwan	1,117	8,616	11,925	...	25,143	46,801	3,450	1,200	3,025	14,532	23,431	360	36	46,034	240	.....	150	332	45	.....	767	46,801	
	Bankoora	880	1,796	2,196	...	25,559	30,431	2,025	900	1,900	6,696	18,086	360	36	30,003	356	.....	.....	72	.....	.....	428	30,431	
	Beerbhoom	672	5,041	676	...	12,139	18,528	2,325	900	1,452	3,792	9,567	360	36	18,432	.....	.....	.....	96	.....	.....	96	18,528	
	Midnapore	2,838	13,132	18,551	...	32,659	67,180	6,675	2,700	5,190	8,940	33,329	360	36	57,230	212	147	.....	516	9,075	.....	9,950	67,180	
	Hooghly	1,481	6,104	4,790	...	25,997	38,372	2,850	900	2,741	13,464	17,462	360	36	37,813	252	.....	120	187	.....	.....	559	38,372	
	Howrah	876	3,000	9,960	...	6,501	20,337	1,200	600	1,476	5,508	10,528	360	36	19,708	420	.....	.....	209	.....	.....	629	20,337	
	Total ...	7,864	37,689	48,098	...	1,27,998	2,21,649	18,525	7,200	15,784	52,932	1,12,403	2,160	216	2,09,220	1,480	147	270	1,412	9,120	.....	12,429	2,21,649	
Presidency	24-Pergunnahs ...	648	6,500	15,080	...	21,425	43,653	4,275	2,100	1,548	10,146	21,760	360	58	40,247	566	.....	.....	340	2,500	.....	3,406	43,653	
	Khoolna	400	5,047	2,269	...	19,095	26,811	2,025	1,080	1,000	7,929	13,543	360	36	25,964	192	.....	.....	117	538	.....	847	26,811	
	Nuddea	740	29,148	3,303	...	.....	33,186	4,050	1,500	1,640	10,008	13,748	360	36	31,342	612	.....	.....	509	700	.....	1,821	(a)33,163	(a). The excess of the receipts over the charges being only Rs. 23, the Board was allowed to retain this small amount.
	Jessore	485	24,142	8,070	...	3,310	35,937	3,000	1,800	1,373	10,314	18,300	360	36	35,183	12	240	.....	502	.....	.....	754	35,937	
	Moorshedabad ...	.....	13,687	7,922	...	.....	21,609	2,325	900	.....	5,064	11,652	360	36	20,337	246	.....	.....	332	697	.....	1,275	(b)21,612	(b). No grant was made to meet the small deficit of Rs. 3.
	Total ...	2,273	78,519	36,574	...	43,830	1,61,196	15,675	7,380	5,561	43,452	79,003	1,800	202	1,53,073	1,628	240	.....	1,800	4,435	.....	8,103	1,16,176	
Rajshahye	Dinagepore	319	15,470	3,004	300	6,705	25,798	4,125	1,800	2,059	4,332	12,306	420	36	25,078	12	.....	420	288	.....	.....	720	25,798	
	Rajshahye	132	9,132	12,190	...	1,468	22,922	2,550	900	372	6,728	13,421	360	36	22,367	.....	.....	.....	330	225	.....	555	22,922	
	Rungpore	897	9,025	24,495	...	1,545	35,962	4,050	1,500	2,577	7,842	18,210	300	57	34,536	.....	900	.....	526	.....	.....	1,426	35,962	
	Bogra	961	12,480	1,046	...	23	14,510	1,200	600	2,791	2,658	6,193	300	36	13,688	.....	.....	.....	222	600	.....	822	14,510	
	Pubna	96	15,542	5,142	...	4,228	25,008	2,400	1,200	334	5,982	13,150	300	36	23,392	916	200	.....	320	180	.....	1,616	25,008	
	Julpigoree	360	6,145	(c)5,234	...	10	11,749	1,440	600	840	1,848	2,513	300	57	7,598	300	.....	.....	176	3,675	.....	4,151	11,749	(c). Besides this, ferry rents, amounting to Rs. 8,213, have been transferred to the Board for the mantenance of certain Provincial roads in the district.
	Total ...	2,765	67,794	51,111	300	13,979	1,35,949	15,765	6,600	8,873	27,390	65,793	1,980	258	1,26,659	1,228	1,100	420	1,962	4,680	.....	9,290	1,35,949	

DACCA.	Dacca	.....	10,715	15,515	...	20,888	47,118	3,750	2,700	.....	12,612	23,276	360	36	42,734	394	1,031	.....	463	1,952	(d)604	4,384	47,118	
	Furreedpore	564	9,947	1,773	...	20,036	32,320	2,448	1,620	1,524	7,128	15,300	360	36	23,418	676	12	.....	189	2,955	(e)72	3,904	32,320	
	Backergunge	1,152	8,587	6,626	...	25,268	41,633	2,40	2,160	2,052	6,132	21,457	360	57	34,618	120	.....	.....	255	6,640	.....	7,015	41,633	
	Mymensingh	630	32,531	6,443	...	5,379	44,983	3,750	1,800	2,862	6,930	27,171	420	36	42,969	257	.....	.....	608	1,149	.....	2,914	44,983	
	Total ...	2,346	61,780	30,357	...	71,571	1,66,054	12,348	8,280	6,438	32,802	87,204	1,500	165	1,48,737	1,447	1,043	.....	1,455	12,696	676	17,317	1,66,054	
CHITTAGONG.	Tipperah	234	9,500	3,755	...	25,390	38,879	1,800	1,080	834	4,926	27,766	360	36	36,802	240	.....	.....	208	1,629	.....	2,077	38,879	
	Noakholly	462	6,838	10,600	...	9,718	27,618	1,200	720	1,662	2,340	18,627	360	51	24,960	100	460	.....	256	1,842	.....	2,658	27,618	
	Chittagong	700	3,905	9,901	...	13,639	28,145	2,550	1,050	1,900	3,936	9,421	360	36	19,283	300	38	.....	232	8,302	.....	8,862	28,145	
	Total ...	1,396	20,243	24,256	...	48,747	94,642	5,550	2,880	4,396	11,202	55,814	1,080	123	81,045	640	498	.....	696	11,773	.....	13,597	94,642	
PATNA.	Patna	445	5,500	17,175	...	118	23,238	2,025	900	2,611	660	14,136	360	36	20,728	920	.....	.....	355	1,235	.....	2,510	23,238	
	Gya	564	7,139	831	...	16,439	24,973	2,400	1,200	2,328	2,688	13,735	360	57	22,768	180	270	.....	128	1,627	.....	2,205	24,973	
	Shahabad	526	7,124	7,117	..	5,255	20,022	1,800	900	2,206	2,916	8,689	360	36	16,967	1,103	.....	.....	227	1,785	.....	3,115	20,022	
	Durbhunga	948	4,007	17,115	...	404	22,474	1,725	600	1,464	708	16,044	360	.....	20,901	812	250	.....	327	184	.....	1,573	22,474	
	Mozufferpore	252	4,100	12,196	...	1,823	18,371	1,800	720	1,284	1,392	12,184	360	36	17,776	340	.....	.....	255	.....	.....	595	18,371	
	Sarun	1,794	5,245	13,025	...	3,377	23,441	1,800	900	3,774	900	11,245	360	36	19,015	1,028	.....	.....	300	98	(f)3,000	4,426	23,441	
	Chumparun	682	15,410	5,460	...	4	21,556	1,200	600	1,882	804	12,931	360	.....	17,777	3,452	.....	.....	327	...	.....	3,779	21,556	
	Total ...	5,211	48,525	72,919	...	27,420	1,54,075	12,750	5,820	15,549	10,068	88,964	2,520	201	1,35,872	7,835	520	.....	1,919	4,929	3,000	18,203	1,54,075	
BHAGULPORE.	Monghyr	850	11,760	14,010	...	15	26,635	1,200	600	3,130	1,368	18,017	360	57	24,732	.....	.....	.....	403	1,500	.....	1,903	26,635	
	Bhagulpore	719	15,500	3,398	..	1,293	20,907	2,400	1,200	2,567	876	11,612	360	57	19,072	1,064	.....	120	296	355	.....	1,835	20,907	
	Purneah	204	50,559	.....	...	.....	50,763	2,925	1,200	1,320	1,440	11,617	300	36	18,838	569	.....	.....	781	85	.....	1,435	(g)20,273	
	Maldah	432	13,485	.....	...	1,730	15,647	1,200	600	1,212	3,732	7,603	300	36	14,683	300	.....	.....	214	450	.....	964	15,647	
	Total ...	2,205	91,304	17,405	...	3,038	1,13,952	7,725	3,600	8,229	7,416	48,849	1,320	186	77,325	1,932	.....	120	1,694	2,390	.....	6,137	83,462	
ORISSA.	Cuttack	720	6,900	6,566	...	28,018	42,202	2,400	1,200	2,660	4,356	26,253	360	36	37,265	3,508	240	.....	214	975	.....	4,937	42,202	
	Balasore	110	4,800	5,900	...	18,176	28,986	2,250	900	894	2,916	18,873	360	36	26,225	1,436	.....	820	165	340	.....	2,761	28,986	
	Pooree	73	2,599	2,890	...	16,518	22,085	1,200	500	2,178	2,766	8,204	360	36	15,244	1,162	20	614	85	4,960	.....	6,841	22,085	
	Total ...	903	14,299	15,356	...	62,710	93,273	5,850	2,600	5,728	10,038	53,330	1,080	108	78,734	6,106	260	1,434	464	6,275	.....	14,539	93,273	
	GRAND TOTAL ...	24,968	4,20,153	2,96,076	300	3,99,293	11,40,790	94,188	44,360	70,558	1,95,300	5,91,360	13,440	1,459	10,10,665	22,297	3,808	2,241	11,292	56,298	3,676	99,615	11,10,280	

(d). Pay of two extra clerks 480
Half pay of Vice-Chairman's peon 36
Half pay of one duftry 42
Half pay of Vice-Chairman's punkha-puller ... 14
Binding books .. 20
Half pay of sweeper 12
604

(e). For a peon for the Education Department.

(f). Contribution to meet the cost of the conservancy arrangements at the Sonepur, Thoway, and Kochaikote fairs.

(g). As the receipts far exceed the charges, the control and the administration of the Caragola-Titalya road, with the dák bungalow and the inspection bungalows belonging to it, which were kept up from the Provincial revenues at an annual average cost of Rs. 26,752, have been transferred to the Board. This still leaves a balance of Rs. 3,738 to the credit of the District Fund.

575

576

B.

Statement showing the grants made to District Boards from the Provincial Funds for the maintenance of certain Provincial roads transferred to their charge.

	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	
	Rs. A. P.	Rs.	Rs.	Rs.	Rs.	
Burdwan	.....	50,000		.....	...	For the maintenance of 97½ miles of the Grand Trunk Road from Chotekund to Barakur, excluding the Barakar Bridge, 3½ miles of the Lithooria Road, and 3 miles of the Raneegunge and Midnapore Road.
Bankoora	.....	15,000	.....	.....	.....	For the maintenance of 58 miles of the Raneegunge and Midnapore Road and 4 miles of the Bishenpore Loop Line.
Hooghly	40,582 0 0	...	.....	.	... ..	Rupees 20,582 for the maintenance of the old Grand Trunk Road from Bally to Gyrittyghat and the Grand Trunk Road from Phultaghat to Chotakund, and Rs. 20,000 for the construction of the feeder road from Haripal to Bunderhatty.
24-Pergunnahs ..	82,163 0 0	.....	.....	...	..	For the maintenance of the Grand Trunk Road from Calcutta to Phultaghat (14¼ miles), the Calcutta to Diamond Harb ur Road, the Orissa Trunk Road from Calcutta to Atcheepore, the Cossipore-Dum-Dum Road, and the Calcutta and Jessore Road up to 31st mile.
Jessore	18,658 9 6	159	.....	.....	...	For the maintenance of the Calcutta and Jessore Road from the 3291st feet of the 32nd mile to the end of the road.
Tipperah	.....	5,000	5,000	5,000	5,000	For the maintenance of the sections of the Chittagong Trunk Road lying within these districts.
Noakholly .	.....	2,500	2,500	2,500	2,500	
Chittagong	..	6,500	6,500	6,500	6,500	
Julpigoree ...	15,000 0 0	15,000	.....	.. ..	.....	For opening out communications in the Western Dooars.
	....	10,000	10,000	10,000	10,000	For the maintenance of the Ganges and Darjeeling Road from Titalya to the 122nd mile, the road from Titalya to Julpigori, and the road from Julpigoree to Patgram.
Total ...	1,56,403 9 6	1,04,159	24,000	24,000	24,000	

E. J. H.—Reg. No. 2924C—321—19-8-89.

No. 1799—10.

GOVERNMENT OF INDIA.

DEPARTMENT OF FINANCE AND COMMERCE.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

TO

THE SECRETARY TO THE GOVERNMENT OF BENGAL,
FINANCIAL DEPARTMENT.

Dated Calcutta, the 3rd April 1889.

SIR,

I AM directed to acknowledge the receipt of the Estimates of Revenue and Expenditure of Bengal for the year 1889-90.

2. It will be seen from the accompanying statement that the Local Estimates have been accepted by the Government of India, except under the following heads :—

II. Opium.—Decrease R17,10,000. This is due to the average selling price of provision opium having been taken at R1,070 instead of R1,100 per chest.

III. Salt.—The figures under this head have been adopted with reference to the Revised Estimate of 1888-89.

IV. Stamps.—The local estimate under this head was very low, and has been increased by R3,00,000.

XII. Interest.—The decrease of R84,000 represents the amount provided by the Accountant General on account of interest on the Provincial Loan and Advance Account. The amount will not be treated as a receipt but will be adjusted by the Comptroller of India Treasuries by deduction from the charges under 13—Interest on Debt, as laid down in the Resolution in this Department, No. 13, dated the 1st January 1889.

3. 4. Opium.—The local estimate was too high considering the large decrease in the expected outturn of the current season. The Government of India has fixed the grant at R2,35,88,000 distributed as follows :—

	R
Behar	1,17,75,000
Benares	1,17,75,000
Calcutta Charges	38,000
	2,35,88,000

12. Registration.—The Accountant General reduced the estimate of the Local Government by R25,000 under Commission to Registrars

57[9]

and *ex-officio* Registrars, placing the total estimate under the head at ₹5,90,000, but the Government of India has passed the estimate sanctioned by the Local Government.

13. Interest, &c.—The figure taken under this head is the same as given in the Resolution in this Department, No. 1521, dated 21st March 1889.

14. Interest on Other Obligations.—The estimate under this head has been reduced as advised by the Comptroller General and is due to expected reductions in the Savings Bank Deposits in consequence of the recent reduction in the limits for these deposits.

19. Law and Justice—Jails and 24—Medical.—The reductions under these heads have been made in accordance with the suggestion of the Local Government received demi-officially.

30. Stationery and Printing.—The local estimate under this head has been raised by ₹5,000 as advised by the Comptroller and Auditor General. The increase is under stationery supplied from the Central Stores.

4. The reasons for the estimates adopted under IX and II—Forest will be communicated from the Revenue and Agricultural Department; and those for the estimates under the Public Works heads, from the Public Works Department.

5. A memorandum is annexed showing how the Provincial share of Land Revenue has been calculated.

I have the honour to be,

SIR,

Your most obedient Servant,

J. E. O'CONOR,

Asst. Secy. to the Govt. of India.

COPY, with copy of annexures, forwarded to the Comptroller and Auditor General and to the Accountant General, Bengal.

By order,

J. E. O'CONOR,

Asst. Secy. to the Govt. of India.

Estimate,

Heads of Service.	Local. Imperial.	Local. Provincial.	Local. Local.	Local. Total.	Department of Finance. Imperial.	Department of Finance. Provincial.	Department of Finance. Local.	Department of Finance. Total.	Increase.	Decrease.
	R	R	R	R	R	R	R	R	R	R
Principal Heads of Revenue—										
I.—Land Revenue { Proper / Adjustment	2,97,05,000	83,95,000	...	3,81,00,000	2,82,88,000 +10,48,000	98,12,000 —10,48,000	... ...	3,81,00,000	...	...
II.—Opium	6,33,20,000	...	...	6,33,20,000	6,16,10,000	...	...	6,16,10,000	...	17,10,000
III.—Salt	2,29,17,000	83,000	...	2,30,00,000	2,30,97,000	83,000	...	2,31,80,000	1,80,000	...
IV.—Stamps	34,75,000	1,04,25,000	...	1,39,00,000	35,50,000	1,06,50,000	..	1,42,00,000	3,00,000	...
V.—Excise	78,75,000	26,25,000	...	1,05,00,000	78,75,000	26,25,000	...	1,05,00,000	...	...
VI.—Provincial Rates	...	42,27,000	37,00,000	79,27,000	...	42,27,000	37,00,000	79,27,000	...	...
VII.—Customs	42,00,000	59,000	...	42,59,000	42,00,000	59,000	...	42,59,000	...	...
VIII.—Assessed Taxes	19,50,000	19,50,000	...	39,00,000	19,50,000	19,50,000	...	39,00,000	...	...
IX.—Forest	3,49,000	3,50,000	...	6,99,000	3,45,000	3,45,000	...	6,90,000	...	9,000
X.—Registration	5,50,000	5,50,000	...	11,00,000	5,50,000	5,50,000	...	11,00,000	...	.
	13,43,41,000	2,86,64,000	37,00,000	16,67,05,000	13,25,13,000	2,92,53,000	37,00,000	16,54,66,000	...	12,39,000
XII.—Interest	11,44,000	1,62,000	50,000	13,56,000	10,60,000	1,62,000	50,000	12,72,000	...	84,000
Post Office, Telegraph, and Mint—										
XIII.—Post Office	...	...	17,000	17,000	...	...	17,000	17,000	...	...
XIV.—Telegraph	...	1,000	...	1,000	...	1,000	...	1,000	...	...
	...	1,000	17,000	18,000	...	1,000	17,000	18,000	...	...
Receipts by Civil Departments—										
XVI.—Law and Justice (Courts)	...	7,75,000	...	7,75,000	...	7,75,000	...	7,75,000	...	...
Ditto (Jails)	...	7,45,000	...	7,45,000	..	7,45,000	...	7,45,000	...	...
XVII.—Police	...	4,06,000	3,77,000	7,83,000	...	4,06,000	3,77,000	7,83,000	...	...
XVIII.—Marine	...	8,90,000	...	8,90,000	...	8,90,000	...	8,90,000	...	...
XIX.—Education	...	5,47,000	30,000	5,77,000	...	5,47,000	30,000	5,77,000	...	...
XX.—Medical	...	1,44,000	5,000	1,49,000	...	1,44,000	5,000	1,49,000	...	...
XXI.—Scientific and other Minor Departments	...	1,76,000	25,000	2,01,000	...	1,76,000	25,000	2,01,000	...	...
	...	36,83,000	4,37,000	41,20,000	.	36,83,000	4,37,000	41,20,000	...	...
Miscellaneous—										
XXII.—Receipts in aid of Superannuations, &c.	1,79,000	46,000	...	2,25,000	1,79,000	46,000	...	2,25,000	...	...
XXIII.—Stationery and Printing	45,000	1,65,000	...	2,10,000	45,000	1,65,000	...	2,10,000	...	...
XXV.—Miscellaneous	1,10,000	7,61,000	2,40,000	11,11,000	1,10,000	7,61,000	2,40,000	11,11,000	...	...
	3,34,000	9,72,000	2,40,000	15,46,000	3,34,000	9,72,000	2,40,000	15,46,000	...	...
Railways—										
XXVI.—State Railways (Gross Traffic Receipts)	19,40,000	1,18,76,000	...	1,38,16,000	19,40,000	1,18,76,000	...	1,38,16,000	...	...
Irrigation—										
XXIX.—Major Works (Direct Receipts)	...	13,58,000	...	13,58,000	...	13,58,000	...	13,58,000	...	...
XXX.—Minor Works and Navigation	...	10,03,000	...	10,03,000	...	10,03,000	...	10,03,000	...	...
	...	23,61,000	...	23,61,000	...	23,61,000	...	23,61,000	...	...
Buildings and Roads—										
XXXI.—Military Works	2,000	...	...	2,000	2,000	...	...	2,000	...	...
XXXII.—Civil Works	1,000	6,06,000	4,51,000	10,58,000	1,000	6,06,000	4,51,000	10,58,000	...	...
	3,000	6,06,000	4,51,000	10,60,000	3,000	6,06,000	4,51,000	10,60,000	...	...
Total Revenues	13,77,62,000	4,83,25,000	48,95,000	19,09,82,000	13,58,50,000	4,89,14,000	48,95,000	18,96,59,000	...	13,23,000
Contributions	...	...	8,45,000	...	...	...	5,73,000	...	...	...
Debt (Deposits and Advances)	...	...	17,00,000	...	...	...	17,00,000	...	...	...
Opening Balance	...	24,47,000	29,14,000	...	...	24,69,000	29,14,000	...	...	...
GRAND TOTAL	...	5,07,72,000	1,03,54,000	...	...	5,13,79,000	1,00,82,000	...	...	...

1889-90.

Heads of Expenditure.	Local. Imperial.	Local. Provincial.	Local. Local.	Local. Total.	Department of Finance. Imperial.	Department of Finance. Provincial	Department of Finance. Local.	Department of Finance. Total.	Increase.	Decrease.
	R	R	R	R	R	R	R	R	R	R
Direct Demands on the Revenues—										
1.—Refunds and Drawbacks	4,48,000	1,62,000	30,000	6,40,000	4,48,000	1,62,000	30,000	6,40,000	...	.
2.—Assignments and Compensations	1,28,000	1,54,000	..	2,82,000	1,28,000	1,54,000	...	2,82,000	...	...
Charges in respect of Collections—										
3.—Land Revenue	...	35,94,000	...	35,94,000	...	35,94,000	...	35,94,000		...
4.—Opium (including Cost of Production)	2,44,02,000	...	...	2,44,02,000	2,35,88,000	...	...	2,35,88,000	...	8,14,000
5.—Salt (ditto ditto)	...	22,000	...	22,000	...	22,000	...	22,000	...	...
6.—Stamps	1,24,000	3,71,000	...	4,95,000	1,24,000	3,71,000	...	4,95,000	...	...
7.—Excise	3,75,000	1,25,000	...	5,00,000	3,75,000	1,25,000	...	5,00,000	...	...
8.—Provincial Rates	...	3,18,000	5,000	3,23,000	...	3,18,000	5,000	3,23,000	...	...
9.—Customs	...	5,48,000	...	5,48,000	...	5,48,000	...	5,48,000	...	...
10.—Assessed Taxes	84,000	84,000	...	1,68,000	84,000	84,000	...	1,68,000	...	...
11.—Forest	2,10,000	2,10,000	...	4,20,000	2, 4,000	2,15,000	...	4,29,000	9,000	...
12.—Registration	2,95,000	2,95,000	...	5,90,000	3,08,000	3,07,000	...	6,15,000	25,000	...
Interest—	2,60,66,000	58,83,000	35,000	3,19,84,000	2,52,69,000	59,00,000	35,000	3,12,04,000	...	7,80,000
13.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	2,000	84,000	...	86,000	...	81,000	...	81,000	...	5,000
14.—Interest on other Obligations	1,22,000	4,000	...	1,26,000	1,15,000	4,000	...	1,19,000	...	7,000
	1,24,000	88,000	...	2,12,000	1,15,000	85,000	...	2,00,000	...	12,000
Post Office, Telegraph, and Mint—										
15.—Post Office	...	...	3,65,000	3,65,000	...	...	3,65,000	3,65,000	...	...
16.—Telegraph	...	1,000	...	1,000	...	1,000	..	1,000	...	...
	...	1,000	3,65,000	3,66,000	...	1,000	3,65,000	3,66,000	...	
Salaries and Expenses of Civil Department—										
18.—General Administration	2,70,000	15,60,000	2,50,000	20,80,000	2,70,000	15,60,000	2,50,000	20,80,000	...	..
19.—Law and Justice (Courts)	...	81,13,000	...	81,13,000	...	81,13,000	...	81,13,000	...	...
Ditto (Jails)	...	17,29,000	...	17,29,000	...	16,49,000	...	16,49,000	...	80,000
20.—Police	30,000	51,99,000	17,000	52,46,000	30,000	51,99,000	17,000	52,46,000	...	.
21.—Marine (including River Navigation)	...	9,82,000	...	9,82,000	...	9,82,000	...	9,82,000	...	...
22.—Education	...	24,73,000	11,00,000	35,73,000	...	24,73,000	11,00,000	35,73,000	...	...
23.—Ecclesiastical	1,85,000	...	...	1,85,000	1,85,000	...	...	1,85,000	...	...
24.—Medical	...	15,22,000	12,000	15,34,000	...	15,02,000	12,000	15,14,000	...	20,000
25.—Political	13,000	20,000	...	33,000	13,000	20,000	...	33,000	..	...
26.—Scientific and other Minor Departments	6,000	3,05,000	27,000	3,38,000	6,000	3,05,000	27,000	3,38,000	...	...
	5,04,000	2,19,03,000	14,06,000	2,38,13,000	5,04,000	2,18,03,000	14,06,000	2,37,13,000	...	1,00,000
Miscellaneous Civil Charges—										
27.—Territorial and Political Pensions	11,08,000	...	...	11,08,000	11,08,000	.	...	11,08,000	...	...
28.—Civil Furlough and Absentee Allowances	7,000	...	...	7,000	7,000	...	...	7,000	...	...
29.—Superannuation Allowances and Pensions	5,000	13,70,000	4,000	13,79,000	5,000	13,70,000	4,000	13,79,000	...	...
30.—Stationery and Printing	9,25,000	10,43,000	32,000	20,00,000	9,25,000	10,48,000	32,000	20,05,000	5,000	.
32.—Miscellaneous	31,000	1,99,000	52,000	2,82,000	31,000	1,99,000	52,000	2,82,000	...	...
	20,76,000	26,12,000	88,000	47,76,000	20,76,000	26,17,000	88,000	47,81,000	5,000	...
Famine Relief and Insurance—										
33.—Famine Relief	...	2,00,000	...	2,00,000	...	2,00,000	...	2,00,000	...	..
37.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	—2,000	...	—2,000	...	—2,000	...	—2,000	..	.
Railway Revenue Account—										
38.—*State Railways—*										
Working Expenses	7,00,000	60,46,000	...	67,46,000	7,00,000	60 46,000	...	67,46,000	...	...
Interest on Debt	...	34,13,000	...	34,13,000	...	34,13,000	...	34,13,000	...	...
39.—*Guaranteed Companies—*										
Surplus Profits, Land and Supervision	1,40,000	...	...	1,40,000	1,40,000	...	...	1,40,000	...	..
40.—*Subsidised Companies—*										
Land, &c	1,79,000	3,000	...	1,82,000	1,79,000	3,000	...	1,82,000	.	...
41.—*Miscellaneous Railway Expenditure*	2,04,000	1,48,000	...	3,52,000	2,04,000	1,48,000	...	3,52,200	...	...
Irrigation—	12,23,000	96,10,000	...	1,08,33 000	12,23,000	96,10,000	..	1,08,33,000	...	
42.—*Major Works* (Working Expenses)	...	14,20,000	...	14,20,000	...	14,20,000	...	14,20,000	...	...
Major Works (Interest on Debt)	...	23,71,000	...	23,71,000	...	23,71,000	...	23,71,000	...	...
43.—*Minor Works and Navigation*	...	16,57,000	...	16,57,000	...	16,57,000	...	16,57,000	...	..
Buildings and Roads—	...	54,48,000	...	54,48,000	..	54,48,000	...	54,48,000		..
44.—*Military Works*	60,000	...	..	60,000	60,000	..	...	60,000	...	.
45.—*Civil Works*	8,04,000	31,44,000	35,00,000	74,48,000	8,04,000	31,44,000	35,00,000	74,48,000	.	..
	8,64,000	31,44,000	35,00,000	75,08,000	8,64,000	31,44,000	35,00,000	75,08,000	...	.
Total Expenditure	3,08,57,000	4,88,87,000	53,94,000	8,51,38,000	3,00,51,000	4,88,06,000	53,94,000	8,42,51,000	...	8,87,000
Contributions	...	8,45,000	..	..	...	5,73,000	...	...	...	
Debt (Deposits and Advances)	.	..	19,00,000	...	...	...	19,00,000	...	...	...
Closing Balance	...	10,40,000	36,60,000	...	...	20,00,000	26,88,000	...		...
GRAND TOTAL	...	5,07,72,000	1,03,54,000	..	...	5,13,79,000	99,82,000	..		...
Provincial and Local—										
Surpluses (+)	...	...	+3,46,000	...	...	...	+74,000	...	...	...
Deficits (—)	...	—14,07,000	...	..	...	—4,65,000	..	...	...	...
		—10,61,000				—3,91,000				

Memorandum showing how the Provincial share of Land Revenue has been calculated.

(Provincial proportion one-fourth.)

	R
Gross Land Revenue	3,81,00,000
Deduct Land Revenue wholly Provincial	3,83,000
Gross Land Revenue Divisible	3,77,17,000
Above divided proportionally—	
Imperial	2,82,88,000
Provincial	94,29,000
Transfers—	
From Imperial to Provincial—	
Interest on Exchange added to Capital Account	93,000
For Shajehanpore Rum (Financial Department No. 1124, dated 4th March 1887)	17,000
For Orissa Coast Canal	1,65,000
„ Hidgelee Canal	1,85,000
„ two Custom House appraisers (Financial Department No. 5906, dated 4th November 1887)	8,000
Additional Grant for Eastern Bengal Railway Police	41,000
Assignment for Calcutta Police	2,00,000
Conservation of Ancient Monuments	1,000
On account of Political Charges	21,000
	7,31,000
From Provincial to Imperial—	
Inter-Provincial adjustment	42,000
On account of adjustment for Ganja exported (Financial Department No 1124, dated 4th March 1887)	44,000
Adjustment under the new contract (Financial Department No. 390, dated 26th January 1888, and No. 2381, dated 11th May 1887)	6,90,000
Special contribution to Imperial	10,00,000
Forest Survey charges	3,000
	17,79,000
Net Transfers from Provincial to Imperial	10,48,000
Corrected Distribution—	
Imperial	2,93,36,000
Provincial	83,81,000
Land Revenue not included in the Division—	
Provincial	3,83,000
TOTAL LAND REVENUE EXCLUDING LOCAL	3,81,00,000
Imperial	2,93,36,000
Provincial	87,64,000

GOVERNMENT OF INDIA.

Department of Finance and Commerce.

ACCOUNTS AND FINANCE.
Estimates and Accounts.

To

THE GOVT. OF BENGAL.
THE COMPTR. AND AUDITOR GENL.
THE ACCOUNTANT GENL., BENGAL.

No. 1799—10.

Dated Calcutta, the 3rd April 1889.

Orders on the Bengal Budget Estimates for 1889-90.

G. I. C. P. O.—No. 176 D. F. & C.—4-4-89.—150.

582

FINANCIAL DEPARTMENT.

FINANCE F $\frac{1\text{-E}}{41}$ 27.

DARJEELING, THE 28TH SEPTEMBER 1889.

RESOLUTION.

THE Lieutenant-Governor has already in separate Resolutions passed orders upon the estimates under the various heads of Provincial services for the year 1889-90. The civil estimate of the Government of India and the Accountant-General's memorandum on the accounts of 1887-88 have been received; and though the final report of the Accountant-General on the accounts for 1888-89 has not yet been submitted, there are sufficient materials for framing an approximate estimate of the actual receipts and expenditure of that year, and the general review of the financial position of the province need not be postponed.

PART I.—ACCOUNTS OF 1887-88.

2. The year 1887-88 was the first year of the quinquennial period for which a new contract has been made with the Government of India. As the shares of the Provincial and Imperial Governments in the principal heads of Land Revenue, Stamps and Excise have been redistributed in this contract, and additional services transferred to Provincial management, it will be of no advantage to compare the actuals of 1887-88 with those of the year preceding it, but it will be convenient to give here a brief summary of the financial results of the year as compared with the assignments made in the contract.

3. The following table shows the actual Provincial Receipts and Expenditure as compared with the contract assignment :—

Receipts.	Actuals, 1887-88.	Contract assignment.
	Rs.	Rs.
Opening balance ...	19,98,925	.....
Principal heads of Revenue—		
I.—Land Revenue { Proper ...	97,88,195	98,53 000
Adjustment	(—)2,40,185	(—)6,89,000
III.—Salt	78,207	1,00,000
IV.—Stamps	1,03,62,028	1,00,87,000
V.—Excise	27,16,436	24,82,000
VI.—Provincial Rates	42,36,538	39,20,000
VII.—Customs	59,584	57,000
VIII.—Assessed Taxes ...	18,69,971	17,84,000
IX.—Forests	3,28,897	3,50,000
X.—Registration	5,08,912	5,38,000
Total ...	2,97,08,583	2,84,82,000
XII.—Interest	67,093	73,000
Post-office, Telegraph and Mint—		
XIV.—Telegraphs	1,163	.....
Receipts by Civil Department —		
XVI.—Law and Justice—		
Fees, fines, and forfeitures of Judicial Courts	7,74,255	7,69,000
Jails	7,10,279	8,46,000
XVII.—Police	3,13,349	7,05,000
XVIII.—Marine	9,10,096	8,08,000
XIX.—Education	6,94,653	5,25,000
XX.—Medical...	1,38,554	1,46,000
XXI.—Scientific and other Minor Departments	1,56,308	1,41,000
Total ...	36,97,494	39,40,000
Miscellaneous—		
XXII.—Receipts in aid of Superannuation ...	45,504	41,000
XXIII.—Stationery and Printing	1,88,397	1,23,000
XXV.—Miscellaneous ...	6,94,837	7,45,000
Total ...	9,28,738	9,09,000
Railways—		
XXVI.—State Railway (gross earnings)	1,12,78,485	1,00,19,000
Irrigation—		
XXIX.—Major works (direct receipts)	11,03,229	13,30,000
XXX.—Minor works and navigation ...		
By Public Works Department .	8,62,662	9,44,000
By Civil Department	1,02,008	
Total ...	20,67,899	22,74,000
Buildings and roads—		
XXXII.—Civil works—		
By Public Works Department ..	1,75,422	7,50,000
By Civil Department	2,27,379	
Total ...	4,02,801	7,50,000
Contributions ...	.....	.....
Total ...	4,81,47,256	4,64,47,000
Grand Total ...	5,01,46,181	.....

Expenditure.	Actuals, 1887-88.	Contract assignment.
	Rs.	Rs.
Direct demands on the Revenues—		
1. Refunds and drawbacks ...	1,56,096	1,55,000
2. Assignments and compensations	1,88,565	1,68,000
Charges in respect of collection—		
3. Land Revenue	34,05,966	34,08,000
5. Salt	12,369	11,000
6. Stamps	3,64,216	3,75,000
7. Excise	1,06,629	96,000
8. Provincial rates	3,47,213	.....
9. Customs	5,30,638	4,97,000
10. Assessed Taxes	75,706	85,000
11. Forests	1,94,858	2,25,000
12. Registration	2,89,231	2,95,000
Total ...	56,71,487	53,15,000
Post-office, Telegraph and Mint—		
16. Telegraphs	915	1,000
Salaries and expenses of Civil Department—		
18. General administration ...	15,42,879	15,62,000
19. Law and Justice—		
Judicial Courts ...	79,40,386	80,11,000
Jails	15,31,090	17,28,000
20. Police	47,86,787	47,48,000
21. Marine	9,16,601	7,81,000
22. Education	24,22,221	32,46,000
24. Medical	14,43,691	14,59,000
26. Scientific and other Minor Departments	3,03,598	3,30,000
Total ...	2,08,87,253	2,18,65,000
Miscellaneous—		
29. Superannuation, &c. ...	12,79,572	12,54,000
30. Stationery and Printing ...	10,46,423	10 59,000
32. Miscellaneous	3,43,134	3,48,003
Total ...	26,69,129	26,61,000
Famine Relief and Insurance—		
33. Famine Relief ..	.....	.....
37. Construction of Railways	—1,849	.....
Railways (Revenue account)—		
38. State Railways—		
Working expenses ...	59,34,865	59,61,000
Interest on debt ...	30,81,696	28,02,000
40. Subsidized Companies— Land, &c.	49	.....
41. Miscellaneous Railway expenditure	68,290	.....
Total ...	90,84,900	87,63,000
Irrigation—		
42. Major works—		
Working expenses ...	15,03,585	11,25,000
Interest on debt ...	23,13,446	22,94,000
43. Minor works and navigation	15,18,533	11,48,000
Do. by Civil Department	1,916	2,000
Total ...	53,37,480	45,69,000
Buildings and Roads—		
45. Civil Works—		
By Public Works Department	27,61,075	31,14,000
By Civil Department ...	1,65,736	
Total ...	29,26,811	31,14,000
Contributions	2,61,063	1,59,000
Total ...	4,68,37,189	4,64,47,000
Closing balance	33,08,992	.....
Grand Total ...	5,01,46,181	.....
Provincial surplus (+) or deficit (—)	(+)13,10,067	.....

RECEIPTS.

4. The total land revenue collections of the year 1887-88 amounted to Rs. 3,80,01,091, against Rs. 3,82,50,000, the estimate on which the assignment in the contract was based. Of these collections, Rs. 3,83,896 represent the 10 per cent. on collections from Government estates, which is wholly Provincial, and the balance, Rs. 3,76,17,195, is the divisible revenue, of which one-fourth, or Rs. 94,04,299, was allotted to the Provincial Government. The Government of India made a further assignment of Rs. 3,10,000 for expenditure on the Orissa Coast Canal, and of Rs. 41,000 for the police charges of the Eastern Bengal State Railway. A further sum of Rs. 6,549 was added on account of two additional Appraisers for the Custom House, and a grant of Rs. 1,000 was made for the conservation of ancient monuments. A net credit for Rs. 85,430 was afforded for inter-provincial adjustment, and a sum of Rs. 5,836 was refunded to Provincial on account of unauthorized credit to Imperial in 1885-86 for copying fees realized in court-fee stamps. The total Provincial share thus amounted to Rs. 1,02,38,010, from which was deducted Rs. 6,90,000 as the surplus of normal revenue over normal expenditure under the terms of the contract.

5. The Provincial receipts under Salt amounted to Rs. 78,208, against the assignment of Rs. 1,00,000. The decrease was due to the diminished importation of Kurkutch salt. There was an increase of Rs. 2,75,028 in the Provincial share of Stamps, and of Rs. 2,34,436 in Excise. The increase of Rs. 3,16,538 under Provincial rates is nominal and due to a change of system in the accounts. The increase in the Provincial share of Assessed taxes was Rs. 85,971. The decrease under Forests was chiefly due to the falling off in the supply of sleepers to railways. There was a decrease of Rs. 1,35,721 under receipts from Jail manufactures, accompanied by a decrease of Rs. 1,96,910 in expenditure. The decrease of Rs. 3,91,651 under Police was due to the transfer of pound receipts to the District Boards constituted under the Bengal Local Self-Government Act. The increase under Marine was due to the adjustment of the Chittagong pilotage receipts under this head and to greater activity in trade. There was an increase of Rs. 1,69,653 under Education, of which about Rs. 1,30,000 represent refunds of charges paid by Government on behalf of District Boards in 1886-87. The increase under Scientific and other minor departments was due to the adoption of an improved method of extracting the alkaloids from cinchona bark. There was an increase of Rs. 12,54,485 under Railways, due mainly to the traffic in jute. There was a decrease of Rs. 2,26,771 under 'Irrigation Major works,' almost entirely in the Sone Canals. The decrease under Civil works was due to the transfer of ferry receipts to the District Boards.

EXPENDITURE.

6. There was a small increase of Rs. 20,565 under Assignments and Compensations, due to the payment of arrears of *Malikana*. The increase under Excise was owing to the revision of excise establishments, and the adjustment under this head of the salaries and travelling allowances of the Assessor-Inspectors of Excise and Income-tax. From this cause there is a corresponding decrease under Assessed Taxes. The new charge shown under Provincial rates represents the cost of collecting the cesses in the districts to which the Local Self-Government Act has been extended. The decrease under Forest is due to the curtailment of timber operations in the Buxa sub-division and to the absence of many gazetted officers on leave. The decrease under Jails is chiefly under supplies of jail manufactures. The increase under Marine is chiefly due to the adjustment of the pilotage charges of the Port of Chittagong. The large decrease under Education is due to the transfer of a considerable portion of the charges to the District Boards, and is only nominal as the expenditure was made up to the Boards by corresponding grants from Government. The decrease under Working expenses of State railways is due to the grouping of all Eastern railways under one system of management. The charges under Miscellaneous railway expenditure represent the administrative charges of the railways, the assignment for which was included in the grant for Civil works. The increase under Irrigation was Rs. 7,68,480, against which an additional assignment of Rs. 3,10,000 was received from Imperial revenues for expenditure on the Orissa Coast Canal. On the other hand, the expenditure under Civil works amounted to Rs. 29,26,811,

585

against an assignment of Rs. 31,14,000. The grants under Contributions represent the grants-in-aid to districts where the cess was not levied, and also allotments to District Boards to equalize the excess of expenditure over receipts in the branches of administration transferred to their management.

7. The general financial result of the year may be summarized thus: The total revenue, which was estimated at Rs. 4,64,47,000 in the contract, rose to Rs. 4,81,47,256, showing an increase of Rs. 17,00,256, while the total expenditure of the year exceeded the assignment by Rs. 3,90,189. The Provincial credit balance increased from Rs. 19,98,925 at the beginning, to Rs. 33,08,992 at the close of the year. The receipts of the year thus exceeded the expenditure by Rs. 13,10,067. The chief branches of revenue which contributed to the increase were Railways, Stamps, Excise, and Income-tax, while the total expenditure would not have much exceeded the assignment in the Contract but for the new mode of adjusting the collection charges of Road and Public Works cesses.

PART II.—REVISED ESTIMATE, 1888-89.

8. A revised estimate of receipts and expenditure of Provincial Services for 1888-89 was submitted to the Government of India on the 31st January 1889. An amended statement was submitted on the 19th March 1889, but it was too late for adoption by the Government of India, as the combined estimates had already been completed and finally made up. The year has now expired, and although the account has not yet been closed, and is still open to adjustment, there are sufficient materials to frame an approximate estimate of the actual financial position of the province at the close of the year.

9. The following statement shows the revised estimate submitted to the Government of India in March 1889, the estimate passed by that Government, and the estimates now adopted with reference to the approximate actuals of the year :—

RECEIPTS.	Estimate submitted to the Government of India in March 1889.	Estimate accepted by the Government of India.	Approximate actuals.
	Rs.	Rs.	Rs.
Opening balance	33,09,000	33,09,000	33,09,000
Principal heads of revenue—			
I.—Land Revenue { Proper	98,49,000	98,05,000	95,94,000
I.—Land Revenue { Adjustment.	—3,33,000	—5,08,000	—4,07,000
III.—Salt	80,000	80,000	88,000
IV.—Stamps	1,04,10,000	1,04,25,000	1,03,79,000
V.—Excise	27,63,000	27,63,000	27,23,000
VI—Provincial Rates	42,03,000	42,03,000	41,56,000
VII.—Customs	52,000	52,000	47,000
VIII.—Assessed Taxes	19,50,000	19,25,000	19,56,000
IX.—Forests	3,30,000	3,30,000	3,38,000
X—Registration	5,25,000	5,38,000	5,47,000
Total ...	2,98,29,000	2,96,13,000	2,94,21,000
XII.—Interest	71,000	1,19,000	1,20,000
Post-office, Telegraph and Mint—			
XIV.—Telegraphs	1,000	1,000	1,000
Receipts by Civil Department—			
XVI.—Law and Justice—			
Courts of Law	7,75,000	7,75,000	7,90,000
Jails	7,90,000	7,90,000	7,75,000
XVII.—Police	3,24,000	3,13,000	3,3[illegible],000
XVIII.—Marine	8,85,000	8,85,000	9,05,000
XIX.—Education	5,50,000	5,70,000	6,11,000
XX—Medical	1,40,000	1,40,000	1,36,000
XXI.—Scientific and other Minor Departments.	1,65,000	1,59,000	1,65,000
Total ...	36,29,000	36,32,000	37,20,000
Miscellaneous—			
XXII.—Receipts in aid of Superannuation.	46,000	46,000	49,000
XXIII.—Stationery and Printing	1,82,000	1,68,000	1,75,000
XXV.—Miscellaneous	7,00,000	7,30,000	8,42,000
Total ...	9,28,000	9,44,000	10,66,000
Railways—			
XXVI.—State Railways (gross earnings).			
Eastern Bengal State Railway.	61,67,000	61,52,000	61,65,000
Other Railways	53,26,000	54,06,000	55,69,000
Total ...	1,14,93,000	1,15,58,000	1,17,34,000
Irrigation—			
XXIX.—Major works (direct receipts).	13,58,000	13,58,000	13,94,000
XXX.—Minor works and navigation—			
By Public Works Department.	9,00,000	9,00,000	8,68,000
By Civil Department ...	1,03,000	1,03,000	1,02,000
Total ...	23,61,000	23,61,000	23,64,000
Buildings and Roads—			
XXXII.—Civil works—			
By Public Works Department.	1,60,000	1,60,000	2,00,000
By Civil Department ...	2,22,000	2,13,000	2,75,000
Total ...	3,82,000	3,73,000	4,75,000
Contribution	.....	.....	.....
Total ...	4,86,94,000	4,86,01,000	4,89,01,000
GRAND TOTAL ...	5,20,03,000	5,19,10,000	5,22,10,000

EXPENDITURE.	Estimate submitted to the Government of India in March 1889.	Estimate accepted by the Government of India.	Approximate actuals.
	Rs.	Rs.	Rs.
Direct demand on the Revenues—			
1. Refunds and drawbacks ...	1,65,000	1,65,000	1,42,000
2. Assignments and compensation ...	1,40,000	1,40,000	1,39,000
Charges in respect of collection—			
3. Land Revenue	35,07,000	35,07,000	35,12,000
5. Salt	22,000	22,000	21,000
6. Stamps	3,71,000	3,56,000	3,70,000
7. Excise	1,12,000	1,12,000	1,09,000
8. Provincial rates	3,18,000	3,30,000	3,17,000
9. Customs	5,30,000	5,30,000	5,24,000
10. Assessed taxes	79,000	79,000	75,000
11. Forests	1,98,000	1,95,000	1,87,000
12. Registration	2,93,000	2,93,000	3,00,000
Total ...	57,44,000	57,38,000	56,96,000
13. Interest on ordinary debt	.....	50,000	46,000
14. Do. on other obligations ...	.....	4,000	6,000
Post-office, Telegraph and Mint—			
16. Telegraphs	1,000	1,000	1,000
Salaries and expenses of Civil Department—			
18. General Administration	15,33,000	15,73,000	16,02,000
19. Law and Justice—			
Courts of Law	80,60,000	80,60,000	81,02,000
Jails	17,60,000	17,60,000	17,96,000
20. Police	48,05,000	48,45,000	48,37,000
21. Marine	12,60,000	10,21,000	9,88,000
22. Education	24,13,000	24,13,000	24,58,000
24. Medical	14,84,000	14,84,000	14,88,000
25. Political	28,000	28,000	24,000
26. Scientific and other Minor Departments.	3,23,000	3,23,000	3,14,000
Total ...	2,16,[illegible],000	2,15,07,000	2,16,09,000
Miscellaneous—			
29. Superannuation, &c.	13,51,000	13,62,000	13,70,000
30. Stationery and Printing	10,41,000	10,69,000	10,21,000
32. Miscellaneous	2,17,000	2,17,000	2,26,000
Total ...	26,09,000	26,48,000	26,17,000
Famine Relief and Insurance—			
33. Famine Relief	1,00,000	1,00,000	54,000
37. Construction of railways	(—)8,000	(—)10,000	—11,000
Railways (Revenue account)—			
38. State Railways—			
Working expenses { Eastern Bengal State Railway.	31,67,000	31,52,000	31,65,000
Working expenses { Other Railways	28,23,000	28,03,000	27,84,000
Interest on debt	32,67,000	32,63,000	32,61,000
40. Subsidized Companies—Land, &c.	.....	.. .	.....
41. Miscellaneous Railway expenditure	1,46,000	1,46,000	1,43,000
Total ...	94,03,000	93,64,000	93,53,000
Irrigation—			
42. Major works—			
Working expenses	14,26,000	14,26,000	14,18,000
Interest on debt	23,40,000	23,41,000	23,40,000
43. Minor works and Navigation—			
By Public Works Department ...	15,89,000	15,48,000	14,76,000
„ Civil Department	2,000	2,000	2,000
Total ...	53,57,000	53,17,000	52,36,000
Buildings and Roads—			
45. Civil Works—			
By Public Works Department ...	38,86,000	38,86,000	39,04,000
„ Civil Department ...	35,000	1,10,000	1,20,000
Total ...	39,21,000	39,96,000	40,24,000
Contributions	7,80,000	7,80,000	7,50,000
Total ...	4,95,23,000	4,94,45,000	4,93,81,000
Closing balance	24,80,000	24,65,000	28,29,000
GRAND TOTAL ...	5,20,03,000	5,19,10,000	5,22,10,000
Provincial surplus (+) or deficit (—) ..	(—)8,29,000	(—)78,44,000	(—)74,80,000

RECEIPTS.

10. *I.—Land Revenue.*—The estimate of total Land Revenue receipts for the year 1888-89 was placed at Rs. 3,80,50,000, against which the total collections are Rs. 3,73,99,000. The 10 per cent. on collection from Government estates amounts to Rs. 3,26,000 and the total Provincial share of Land Revenue is Rs. 95,94,000. This amount has been taken as the revised estimate of Provincial Land Revenue (proper) for 1888-89. The decrease is due to bad harvests and the failure of the Burdwan Raj Estate to pay its March instalment of Land Revenue before the close of the year. The adjustments between Imperial and Provincial, will probably result in a net deduction of Rs. 4,07,000, as shown below:—

	Rs.	Rs.	Rs.
Fixed contribution to Imperial under the new contract	(—)6,90,000		
For a new pilot brig	.....	+1,00,000	
„ two Custom House Appraisers ...	.....	+ 8,000	
„ provincialization of ordinary political charges	.....	+ 21,000	
„ provincialization of the police charges of the Eastern Bengal State Railway	.....	+ 41,000	
„ forest survey charges	(—)3,000	.....	
Inter-provincial adjustments ...	(—)70,000	.....	
For interest on capital outlay on railway due to exchange for 1887-88 and 1888-89	... ..	+ 1,86,000	
Total ...	(—)7,63,000	+ 3,56,000	= —4,07,000

11. *IV.—Stamps.*—The Provincial receipts from Stamps amounted to Rs. 1,03,79,000, against Rs. 1,04,25,000, the estimate of the Government of India. The decrease was mostly under Court-fees. The total deficiency would have been greater were it not for some increase under General Stamps, the bad harvests and prevailing scarcity of the year giving an impetus to money-lending transactions.

12. *V.—Excise.*—The receipts under this head amounted to Rs. 1,08,93,000, against Rs. 1,10,50,000, the revised estimate passed by the Government of India. The decrease was chiefly under country spirits.

13. *VI.—Provincial rates.*—The receipts under this head amounted to Rs. 41,56,000, against Rs. 42,03,000, the revised estimate. The decrease is due to the same causes as affected the Land Revenue collections.

14. *XII.—Interest.*—The unadjusted accounts show that a credit for Rs. 97,000 has been given to Provincial under this head, as follows:—

	Estimate.	Actuals.
	Rs.	Rs.
Interest on Government securities ...	14,000	13,000
„ on miscellaneous accounts ...	57,000	60,000
„ on loans to municipalities ...	1,000	24,000
„ on advances to cultivators ...	42,000	
„ on advances under Drainage and Embankment Acts	5,000	
Total ...	1,19,000	97,000

A further credit for Rs. 23,000 agreeably to the estimate made in Finance and Commerce Department Resolution No. 1521, dated the 21st March 1889, will probably be afforded before the accounts are finally closed, and the figures may be placed at Rs. 1,20,000.

15. *Railways.*—The accounts of the Railway Department show the following results :—

	Revised estimate passed by the Government of India.	Actuals.
	Rs.	Rs.
RECEIPTS—		
Eastern Bengal State Railway ...	68,46,000	69,50,000
Northern Bengal State Railway ... Dacca ... ... Kaunia-Dharla ... ... Assam-Behar	36,54,000	37,56,000
Total Eastern System ...	1,05,00,000	1,07,06,000
Tirhoot	16,50,000	17,08,000
Nalhati	1,02,000	1,05,000
Total ...	1,22,52,000	1,25,19,000
EXPENDITURE—		
Eastern Bengal State	31,52,000	31,65,000
Other Railways of Eastern System ...	17,48,000	17,36,000
Total Eastern System ...	49,00,000	49,01,000
Tirhoot	9,75,000	9,63,000
Nalhati	80,000	85,000
Total ...	59,55,000	59,49,000
NET RECEIPTS—		
Eastern Bengal State Railway ...	36,94,000	37,85,000
Other Sections	19,06,000	20,20,000
Total Eastern Section ...	56,00,000	58,05,000
Tirhoot	6,75,000	7,45,000
Nalhati	22,000	20,000
Total ...	62,97,000	65,70,000
Deduct excess of net receipts of the Eastern Bengal Railway over the contract assignment of 30 lakhs	6,94,000	7,85,000
Total Provincial ...	56,03,000	57,85,000

The increase in net receipts from the Eastern Section is due to a favourable jute season and the opening of the Dinagepore-Raigunge portion of the Assam Behar State Railway.

The total gross receipts amount to Rs. 1,17,34,000, thus :—

	Rs.
From Eastern Bengal Railway	69,50,000
Less excess over contract assignment	7,85,000
	61,65,000
From other Railways of the Eastern Section	37,56,000
Tirhoot	17,08,000
Nalhati	1,05,000
Total ...	1,17,34,000

16. *XXX.—Minor Works and Navigation.*—The receipts by the Public Works Department under this head amount to Rs. 8,68,000, against Rs. 9,00,000, the estimate passed by the Government of India. There was a falling off in the income from the Calcutta and Eastern Canals and Nuddea rivers while the Orissa Coast Canal gave an increase.

5-89

17. *XXXII.—Civil Works.*—The receipts for the year in the Civil Department amount to Rs. 2,75,000, against Rs. 2,13,000, the estimate passed by the Government of India. There is reason to suppose that certain ferry tolls have been mistakenly credited to District Boards in 1887-88 and 1888-89, and as orders have been issued for their readjustment in favour of the Provincial revenues, the estimate may be susceptible of some increase, but in the absence of fuller information the Lieutenant-Governor would not raise it at present.

EXPENDITURE.

18. 3.—*Land Revenue.*—The preliminary account shows that the total expenditure under this head amounts to Rs. 33,38,000, against the revised estimate of Rs. 35,07,000, the charges on Survey and Settlements amounting to Rs. 89,000 only against Rs. 2,67,000, the estimate passed by the Government of India. As the adjustment between the Imperial and Provincial accounts has not yet been completed, it will not be safe to place the expenditure at a lower figure than Rs. 35,12,000.

19. 11.—*Forests.*—The preliminary account showing an expenditure of Rs. 1,84,000 under Forest excludes forest survey charges of Rs. 7,000, one-half of which will be debited to Provincial. The figures will be placed at Rs. 1,87,000 against Rs. 1,95,000 passed by the Government of India.

20. 13 & 14.—*Interest.*—This is a new charge imposed on the Provincial Government by an agreement, under which the Provincial Government will make over to the Imperial Government the interest on Provincial advances and Loan accounts, recovering it from those to whom the loans or advances are made. The payments will probably amount to Rs. 52,000 against Rs. 54,000 estimated by the Government of India.

21. 21.—*Marine.*—The total expenditure under this head will not exceed Rs. 9,88,000, against Rs. 12,60,000, the revised estimate submitted to the Government of India. This estimate included a provision of Rs. 3,00,000 for payment of the cost of the steamer to replace the *Undaunted.* As only £5,402 was actually paid in 1888-89 out of the estimated cost of £28,100, there was a large saving under this head. The reduced expenditure will not, however, improve the closing balance of the Province for the current year, as the remainder of the purchase-money has still to be paid.

22. According to the approximate actuals now accepted, the closing balance of the past year will stand at Rs. 28,29,000 against Rs. 24,80,000 estimated by this Government, and Rs. 24,65,000 anticipated by the Government of India when passing the estimate for the current year. The total receipts of the year have exceeded the contract assignment by Rs. 24,54,000, while the total expenditure shows an excess of Rs. 29,34,000. The net financial result of the past year is therefore that the expenditure exceeded the receipts by Rs. 4,80,000.

PART III.—BUDGET ESTIMATE, 1889-90.

23. Turning now to the estimates of the current year as modified by the latest information the following table shows the estimates of the Government of Bengal and the Government of India and the estimate now adopted.

RECEIPTS.	Estimate submitted to the Government of India in March 1889.	Estimate accepted by the Government of India.	Estimate now adopted.
	Rs.	Rs.	Rs.
Opening balance	24,80,000	24,85,000	23,29,000
Principal heads of revenue—			
I.—Land revenue ... Proper ...	98,16,000	98,12,000	97,62,000
Adjustments.	(—)13,25,000	(—)10,48,000	(—)9,92,000
III.—Salt	83,000	83,000	83,000
IV.—Stamps	1,06,50,000	1,06,50,000	1,06,79,000
V.—Excise	26,50,000	26,25,000	25,50,000
VI.—Provincial rates	42,27,000	42,27,000	42,27,000
VII.—Customs	59,000	59,000	59,000
VIII.—Assessed taxes	19,50,000	19,50,000	19,50,000
IX.—Forests	3,45,000	3,45,000	3,45,000
X.—Registration	5,50,000	5,50,000	5,75,000
Total ...	2,90,05,000	2,92,53,000	2,92,38,000
XII.—Interest	68,000	1,62,000	1,62,000
Post-office, Telegraph and Mint—			
XIV.—Telegraphs	1,000	1,000	1,000
Receipts by Civil Department—			
XVI.—Law and Justice—			
Courts of Law	7,83,000	7,75,000	7,90,000
Jails	7,45,000	7,45,000	7,75,000
XVII.—Police	4,06,000	4,06,000	4,06,000
XVIII.—Marine	9,19,000	8,90,000	9,00,000
XIX.—Education	5,39,000	5,47,000	5,70,000
XX.—Medical	1,44,000	1,44,000	1,44,000
XXI.—Scientific and other minor departments.	1,76,000	1,76,000	1,60,000
Total ...	37,12,000	36,83,000	37,45,000
Miscellaneous—			
XXII.—Receipts in aid of superannuation.	46,000	46,000	46,000
XXIII.—Stationery and printing ...	1,87,000	1,65,000	1,65,000
XXV.—Miscellaneous	7,61,000	7,61,000	7,99,000
Total ...	9,94,000	9,72,000	10,10,000
Railways—			
XXVI.—State Railways (gross earnings).	.....	.....	.....
Eastern Bengal State Railway.	1,18,80,000	61,39,000	61,39,000
Other Railways		57,37,000	60,26,000
Total ...	1,18,80,000	1,18,76,000	1,21,65,000
Irrigation—			
XXIX.—Major works (direct receipts)	13,58,000	13,58,000	14,00,000
XXX.—Minor works and navigation—			
By Public Works Department	9,00,000	9,00,000	8,50,000
„ Civil Department ...	1,03,000	1,03,000	1,03,000
Total ...	23,61,000	23,61,000	23,53,000
Buildings and roads—			
XXXII.—Civil works—			
By Public Works Department	3,75,000	3,75,000	3,75,000
„ Civil Department... ...	2,31,000	2,31,000	2,31,000
Total ...	6,06,000	6,06,000	6,06,000
Total ...	4,86,27,000	4,89,14,000	4,92,80,000
GRAND TOTAL ...	5,11,07,000	5,13,79,000	5,21,09,000

EXPENDITURE.	Estimate submitted to the Government of India in March 1889.	Estimate accepted by the Government of India.	Estimate now adopted.
	Rs.	Rs.	Rs.
Direct demand on the revenues—			
1. Refunds and drawbacks	1,58,000	1,62,000	1,58,000
2. Assignments and compensations ...	1,54,000	1,54,000	1,54,000
Charges in respect of collection—			
3. Land Revenue	36,03,000	35,94,000	35,94,000
5. Salt	22,000	22,000	89,000
6. Stamps	3,56,000	3,71,000	3,71,000
7. Excise	1,19,000	1,25,000	1,31,000
8. Provincial rates	3,18,000	3,18,000	3,18,000
9. Customs	5,48,000	5,48,000	5,50,000
10. Assessed taxes	84,000	84,000	84,000
11. Forests	2,10,000	2,15,000	2,15,000
12. Registration	3,07,000	3,07,000	3,07,000
Total ...	58,79,000	59,00,000	59,71,000
13. Interest on ordinary debt	.....	81,000	81,000
14. Do. on other obligations	.....	4,000	4,000
Total ...	.....	85,000	85,000
Post-office, Telegraph and Mint—			
16. Telegraphs	1,000	1,000	1,000
Salaries and expenses of Civil Department—			
18. General Administration	15,60,000	15,60,000	15,64,000
19. Law and Justice—			
Courts of Law	81,13,000	81,13,000	81,20,000
Jails	16,49,000	16,49,000	16,49,000
20. Police	51,99,000	51,99,000	51,80,000
21. Marine	9,82,000	9,82,000	12,51,000
22. Education	24,43,000	24,73,000	24,37,000
24. Medical	15,02,000	15,02,000	15,02,000
25. Political	20,000	20,000	20,000
26. Scientific and other Minor Departments.	3,04,000	3,05,000	3,05,000
Total ...	2,17,72,000	2,18,03,000	2,20,28,000
Miscellaneous—			
29. Superannuation, &c.	13,60,000	13,70,000	13,70,000
30. Stationery and Printing	10,43,000	10,46,000	10,43,000
32. Miscellaneous	1,99,000	1,99,000	1,99,000
Total ...	26,02,000	26,17,000	26,12,000
Famine relief and insurance—			
33. Famine relief	2,00,000	2,00,000	4,50,000
37. Construction of railways	(—)2,000	(—)2,000	(—)2,000
Railway (Revenue accounts)—			
38. State Railways—			
Working expenses { Eastern Bengal State Railway.	31,39,000	31,39,000	31,39,000
Working expenses { Other Railways ..	29,13,000	29,07,000	29,07,000
Interest on debt	34,02,000	34,13,000	34,13,000
40. Subsidized Companies—Land, &c. ...	3,000	3,000	3,000
41. Miscellaneous railway expenditure ...	88,000	1,48,000	1,03,000
Total ...	95,45,000	96,10,000	95,65,000
Irrigation—			
42. Major works—			
Working expenses	14,20,000	14,20,000	14,20,000
Interest on debt	23,68,000	23,71,000	23,71,000
43. Minor works and Navigation—			
By Public Works Department ...	14,40,000	16,55,000	17,75,000
„ Civil Department	2,000	2,000	2,000
Total ...	52,30,000	54,48,000	55,68,000
Buildings and roads—			
45. Civil Works—			
By Public Works Department ...	30,60,000	30,85,000	30,06,000
„ Civil Department	59,000	59,000	60,00
Total ...	31,19,000	31,44,000	30,66,000
Contributions	7,45,000	5,73,000	7,45,000
Total ...	5,90,91,000	4,93,79,000	5,00,89,000
Closing balance	20,16,000	20,00,000	20,20,000
GRAND TOTAL ...	5,11,07,000	5,13,79,000	5,21,09,000
Provincial surplus (+) or deficit (—) ...	(—)4,64,000	(—)4,65,000	(—)8,09,000

591

RECEIPTS.

24. The total land revenue of the year 1889-90 was estimated by the Government of India at Rs. 3,81,00,000. The collections of 1888-89 amount to only Rs. 3,73,99,000, and as scarcity still prevails in parts of Behar and Orissa, the Board of Revenue anticipate that there will probably be a deficiency of two lakhs in collections compared with the sanctioned estimate as shown below :—

	Rs.
Pooree	1,50,000
Cuttack	6,000
Balasore	2,000
Durbhunga	10,000
Gya	3,000
Other districts	29,000
Total ...	2,00,000

Although the collections as shown in the latest returns from the Comptroller-General do not justify any reduction of the estimate passed by the Government of India, the Lieutenant-Governor does not consider it prudent to assume that the revenue will amount to more than Rs. 3,80,00,000. The figures for the first quarter of the present year are swollen by the realisation of outstanding balances from 1888-89. The ten per cent. on collection from Government estates amounted to Rs. 3,26,000 in 1888-89, and for the current year is not likely to exceed Rs. 3,50,000. The estimate will accordingly be reduced from Rs. 3,83,000 to Rs. 3,50,000. The Provincial share of the total revenue will be ¼ of (3,80,00,000 — 3,50,000) + 3,50,000 or Rs. 97,62,000.

The adjustments between Imperial and Provincial show the following results:—

	Original estimate of Local Government.	Estimate of Government of India.	Estimate now adopted.
	Rs.	Rs.	Rs.
Transfer from Imperial to Provincial.			
Interest on exchange added to capital outlay on railways	93,000	93,000	9 3,000
For Shajehanpore rum	32,000	17,000	17,000
For Orissa Coast Canal	.....	1,65,000	1,81,000
For Hidgellee Tidal Canal	.....	1,85,000	1,85,000
For two Custom House Appraisers	8,000	8,000	8,000
For Eastern Bengal Railway Police	11,000	41,000	41,000
For Calcutta Police	00,000	2,00,000	2,00,000
Conservation of ancient monuments	1,000	1,000	1,000
Political charges	21,000	21,000	21,000
For new method of testing by distillation the strength of imported spirits for assessment to duty	.....	.....	3,000
For cost of establishment for carrying out the provisions of the Petroleum Act II of 1888 at Budge-Budge	.....	.....	4,000
For Kilby's salt weighing machine	.....	.....	33,000
Total ...	3,96,000	7,31,000	7,87,000
Transfer from Provincial to Imperial.			
Inter-Provincial adjustment—			
Burma	.....	2,000	2,000
Assam	.....	3,000	3,000
North-Western Provinces	.....	25,000	25,000
Punjab	.....	2,000	2,000
Madras	.....	2,000	2,000
Bombay	.....	8,000	8,000
For ganja exported	31,000	44,000	44,000
Fixed contribution	6,90,000	6,90,000	6,90,000
Special benevolence	10,00,000	10,00,000	10,00,000
Forest survey charges	.....	3,000	3,000
	17,21,000	17,79,000	17,79,000
Net transfer from Provincial to Imperial ...	13,25,000	10,48,000	9,92,000

25. *Stamps.*—The total revenue from stamps has been estimated at Rs. 1,42,00,000, showing an increase of Rs. 3,62,000 over the revised estimate as it at present stands. The latest returns from the district officers show that

the receipts during the first five months of the current year exceed those of the corresponding period of last year by Rs. 2,26,000. Calculated at this rate, the total increase during the year may amount to Rs. 4,42,000. It will not be prudent, however, to calculate on a larger increase than four lakhs, and the estimate will be placed at Rs. 1,42,38,000. The Provincial share will be Rs. 1,06,79,000.

26. *Excise.*—The estimate of total revenue under this head as passed by the Government of India amounts to Rs. 1,05,00,000. The returns show that the actual receipts in 1888-89 amounted to Rs. 1,08,93,000, and the figures for the first five months of the current year show a falling off of Rs. 55,000, Rs. 76,000, Rs. 1,03,000, Rs. 3,000, and Rs. 35,000 respectively. This decrease is due partly to the scarcity in Behar and partly to the reforms which are now being introduced by the Commissioner of Excise. The results of the recent settlements of shops for the sale of country spirits show a falling off of nearly 8 lakhs in license fees as compared with the actuals of 1888-89. Against this is to be set the probable increase in still-head duty owing to the substitution of the Sudder distillery system for outstills. This increase is estimated at Rs. 60,000 in the 24-Pergunnahs, and as some improvement is expected in Howrah, Hooghly, and Mozufferpore, the total increase may amount to Rs. 1,00,000 over the actuals of last year. With reference to all the considerations involved, the Lieutenant-Governor does not consider that it will be safe to place the estimate at a higher figure than Rs. 1,02,00,000. The Provincial share will amount to Rs. 25,50,000.

27. *Provincial Rates.*—The revised estimate under this head for 1888-89 now stands at Rs. 41,56,000. The district returns show that the receipts from the Public Works cess during the first five months of the current year exceed those of the corresponding period of last year by Rs. 77,000. The estimate of Rs. 42,27,000 as passed by the Government of India will stand.

28. *Assessed Taxes.*—The revised estimate of the Local Government for 1888-89 was reduced by the Government of India from Rs. 39,00,000 to Rs. 38,50,000, and the estimate for the current year was placed at Rs. 39,00,000. The total receipts in 1888-89 have, however, amounted to Rs. 39,12,000. The Provincial estimate for 1889-90 will therefore be retained.

29. *Registration.*—The Provincial share of the registration receipts has been estimated at Rs. 5,50,000, against Rs. 5,47,000, the revised estimate as it now stands. The Provincial receipts during the first three months of the current year show an increase of Rs. 19,000 over those of the same period of last year. The growth of revenue from this source, which received a check in 1886-87 and 1887-88, seems to have revived and as the Inspector-General anticipates a large increase in the number of documents presented for registration, the estimate of the Provincial share will be raised to Rs. 5,75,000.

30. *Interest.*—As explained in paragraph 14 above, the Government of India have raised the local estimate under this head from Rs. 68,000 to Rs. 1,62,000 to include the interest on loans and advances to local bodies. The estimate of the Government of India will be retained.

31. *Law and Justice—Courts of Law.*—The Government of India placed both the revised estimate for 1888-89 and the estimate for 1889-90 at Rs. 7,75,000. The actuals for 1888-89 amounted to Rs. 7,90,000, and the estimate for the current year will therefore be raised to that amount, against Rs. 7,83,000 originally passed by the Local Government.

32. *Jails.*—The estimate of receipts under this head amounts to Rs. 7,45,000, against Rs. 7,75,000, the revised estimate as it now stands. The receipts in the first three months of the current year show an increase of Rs. 19,000 over those of the corresponding period of last year. There is no reason to suppose that the total receipts of the current year will be less than those of the preceding year, and the estimate will accordingly be raised to Rs. 7,75,000.

33. *Police.*—The estimate under this head amounts to Rs. 4,06,000, against the latest estimate of Rs. 3,38,000 for 1888-89. The larger provision is chiefly due to the receipts of the Presidency and Suburban Police having been included for the first time.

34. *Marine.*—The actuals of 1888-89, including the sale proceeds of the steamer *Undaunted*, amount to Rs. 9,05,000, against Rs. 8,85,000, the estimate passed by the Government of India. It is anticipated that the receipts from registration and other fees will increase from the system of continuous discharge

593

certificate introduced at the Shipping Office, and an increase is also expected under Pilotage receipts. The estimate will be raised from Rs. 8,90,000 to Rs. 9,00,000.

35. *Education.*—The Government of India placed the revised estimate under this head at Rs. 5,70,000 and the estimate for the current year at Rs. 5,47,000. The actuals of 1888-89 amount to Rs. 6,11,000, and in the first three months of the current year to Rs. 1,15,000, against Rs. 1,10,000 obtained in the corresponding period of last year. The estimate will be raised to Rs. 5,70,000.

36. *Scientific and other Minor Departments.*—The estimate under this head amounts to Rs. 1,76,000, against Rs. 1,65,000, the revised estimate for 1888-89. The reduction of the price of quinine has necessitated a reduction in the price of febrifuge. The receipts in the first three months of the current year amounted to Rs. 16,000 against Rs. 23,000 in the same period of last year. The estimate will be reduced to Rs. 1,60,000.

37. *Miscellaneous.*—The Government of India placed the revised estimate of total miscellaneous receipts for 1888-89 at Rs. 9,44,000, and reduced the estimate of the Government of Bengal for 1889-90 from Rs. 9,94,000 to Rs. 9,72,000. The total receipts in 1888-89 amount to Rs. 10,66,000; and as an increase is anticipated on account of audit fees from mofussil municipalities and wards' estates, it will not be unsafe to place the estimate for the current year at Rs. 10,10,000.

38. *State Railway gross earnings.*—The estimates of the Government of India provide for an increase of Rs. 82,000 over the approximate actuals of 1888-89. The increase obtained during the first five months of the current year approximately amounts to Rs. 4,37,000, thus:—

	From 1st April to last week of August.	
	1888.	1889.
	Rs.	Rs.
Dacca State Railway	1.00.372	1,17,687
Eastern Bengal Railway, including Northern Bengal, Assam-Behar State Railway and Kaunia-Dharla Railways	32,32,190	35,32,054
Tirhoot State Railway	7,05,766	8,26,936
Nalhati State Railway	42,395	41,101
Total ...	40,80,723	45,17,778

In view of these favourable results, the Lieutenant-Governor considers that the estimate of total receipts by the Government of India may be increased by Rs. 6,25,000 thus—

	Actuals, 1888-89.	Estimate passed by the Government of India, for 1889-90.	Estimate now adopted.	Increase.
	Rs.	Rs.	Rs.	Rs.
Eastern Bengal Railway ...	69,50,000	68,64,000	72,00,000	3,36,000
Northern Bengal Railway, Dacca State Railway ..., Kaunia-Dharla Railway..., Assam-Behar State Railway	37,56,000	38,36,000	40,25,000	1,89,000
Total Eastern Bengal Section	1,07,06,000	1,07,00,000	1,12,25,000	5,25,000
Tirhoot State Railway ...	17,08,000	18,00,000	19,00,000	1,00,000
Nalhati State Railway ...	1,05,000	1,01,000	1,01,000	.....
Total ...	1,25,19,000	1,26,01,000	1,32,26,000	6,25,000

The increase from Eastern Bengal Railway will entirely go to Imperial. The Provincial increase from other sources will be Rs. 2,89,000.

39. *Irrigation Major Works.*—The estimate for 1889-90 has been fixed at the same amount (Rs. 13,58,000) as the original estimate for 1888-89. The total receipts in 1888-89 amounted to Rs. 13,94,000. The returns from the Public Works Department show that the receipts in the first three months of the current year aggregated Rs. 2,92,000 against Rs. 2,86,000 obtained in the corresponding period of last year. In view of these figures the estimate may be raised to Rs. 14,00,000.

40. *Minor Works and Navigation by Public Works Department.*—The returns shows that the receipts in the first three months of the current year were Rs. 1,33,000 against Rs. 1,47,000 realised in the same period of 1888-89. The total receipts last year amounted to Rs. 8,68,000. The estimate will be reduced to Rs. 8,50,000.

41. *Civil Works.*—The estimate of receipts under this head as passed by this Government has been accepted by the Government of India, and will stand.

EXPENDITURE.

42. *Refunds.*—The Provincial refunds for 1888-89 were estimated by the Government of India at Rs. 1,65,000, and the estimate of the Local Government for the current year was raised from Rs. 1,58,000 to Rs. 1,62,000. The total refunds 1888-89 were only Rs. 1,42,000 The original estimate of this Government will be retained.

43. *Land Revenue.*—The estimate for the current year is thus compared with the revised estimate for 1888-89 :—

		Revised estimate, 1888-89.	Estimate, 1889-90.
		Rs.	Rs.
1. Charges of District Administration	...	28,37,000	28,87,800
2. Management of Government Estates	.	3,44,000	2,91,000
3. Survey and settlement charges	...	2,64,000	3,41,000
4. Land Records and Agriculture	...	67,000	74,200
Total	...	35,12,000	35,94,000

The increase under the first head is due to the general increase of administrative charges, and under the third head to larger provision for professional surveys. The estimate as originally passed by this Government included a provision of Rs. 9,000 for forest survey charges, which by a separate order of the Government of India has been transferred to Forests.

44. *Salt.*—The average charges of the Salt Department amount to Rs. 22,000, and this amount was provided in the budget. But sanction has now been accorded to the use of Mr. Kilby's patent scales in place of the scales and weights now in use for weighing salt in Calcutta. The cost of these scales with appliances is estimated at Rs. 67,000. The estimate will accordingly be raised by this amount; but as the Government of India have agreed to bear half of this additional charge, a credit for Rs. 33,000 in round numbers has been taken under Land Revenue on this account.

45. *Stamps.*—The Government of India have adopted the estimate under this head as originally passed by this Government, but the estimate of the value of stamp paper supplied from the Central Stores was subsequently reduced by Rs. 20,000 with reference to the actuals of previous years, and the Provincial share of total expenditure was placed at Rs. 3,56,000. As however the total Provincial expenditure in 1888-89 amounted to Rs. 3,70,000, it does not appear safe to modify the original estimate.

46. *Excise.*—The Government of India have raised the estimate of Provincial expenditure under this head by Rs. 6,000, being one-fourth of the additional grant sanctioned by this Government for Preventive establishments after the original estimate had been passed. As Additional Deputy Collectors and Sub-Deputy Collectors have since been sanctioned for the Excise Department, the estimate of total expenditure will be further increased by Rs. 25,000 and the Provincial share by Rs. 6,000. The Provincial estimate will be Rs. 1,31,000.

47. *Customs.*—The estimate under this head will be increased by Rs. 2,000 to provide for the cost of an establishment to test the strength of imported spirits.

48. *Forests.*—The difference between the estimates under this head is due to the inclusion by the Government of India of the Forest survey charges transferred from Land Revenue.

49. *Interest on ordinary Debt.*—The amount at the disposal of the Local Government at the close of 1887-88 for loans to private bodies and advances was Rs. 8,72,000, and it was estimated that Rs. 7,44,000 and Rs. 8,09,000 would be required on these accounts in 1888-89 and 1889-90 respectively. The interest at 4 per cent., which is payable to the Government of India, amounts to Rs. 81,000. The estimate will stand.

50. *General Administration.*—The estimate of Rs. 15,60,000 under this head will be increased by Rs. 5,000 for the maintenance and repairs of the Lieutenant-Governor's household furniture—a charge hitherto provided for in the Public Works Department budget; and it will be reduced by Rs. 900, the amount made over to that Department for expenditure on this account during the current year.

51. *Courts of Law.*—The total expenditure under this head amounted to Rs. 81,02,000 in 1888-89, and the estimate for the current year was placed at Rs. 81,13,000. The estimate will be raised to Rs. 81,20,000 to provide for the salaries and establishment of the Additional Munsifs and Subordinate Judges who have been temporarily sanctioned.

52. *Police.*—The estimate under this head amounts to Rs. 51,99,000, against Rs. 48,37,000, the revised estimate for 1888-89. The increase is on account of the provision made for the first time for the entire charge of the Presidency and Suburban Police instead of one-fourth and three-fourths of the net charge respectively as hitherto. From the total estimate a sum of Rs. 18,500 has been deducted, and the amount has been made over to the Public Works Department on account of certain additions and alterations to the Police buildings in Calcutta.

53. *Marine.*—The original estimate under this head, amounting to Rs. 9,82,000, included a provision of one lakh for payment of the balance of purchase-money for the steamer to replace the *Undaunted.* Only £5,402 was paid in 1888-89 out of the estimated cost of £28,100. As the remainder will have to be paid this year, the estimate has been increased by Rs. 2,40,000. Sanction has also been accorded to the purchase of a steam-launch for the Port Officer, Calcutta, at a cost of Rs. 13,000, and the Lieutenant-Governor has further agreed, pending the settlement of the question of adjustment, to the payment of Rs. 16,000, being half the amount of annual subsidy to the British India Steam Navigation Company for reducing the rates for deck passages of emigrants from Behar to Burma. The total grant will stand at Rs. 12,51,000.

54. *Education.*—The estimate of the Government of India does not take into account the reduction of Rs. 30,000 made in Government order No. $\frac{1\text{-E}}{41}$ 15, dated the 27th March 1889, in consequence of the orders of the Supreme Government requiring a contribution of 10 lakhs from Bengal during 1889-90. A sum of about Rs. 6,000 has also been deducted and made over to the Public Works Department for making certain additions and alterations to the Julpigoree school building and Dacca College gymnasium building. The grant now stands at Rs. 24,37,000.

55. *Scientific and other Minor Departments.*—The estimate under this head includes a provision of Rs. 7,000 on account of a proposal to depute Mr. Risley to represent Indian Anthropology and Ethnology at the Paris Exhibition of 1889. This outlay has not been incurred, but it is not advisable to reduce the total grant under this head, as additional expenditure is being incurred in the Department of Agriculture for experimental cultivation.

56. *Superannuations.*—The Government of India have raised the estimate under this head from Rs. 13,60,000 to Rs. 13,70,000. As the actuals of 1888-89 amounted to Rs. 13,70,000, this increase appears to be necessary.

57. *Stationery and Printing.*—The Government of India have increased the estimate of the value of stationery supplied from Central Stores from Rs. 5,45,000 to Rs. 5,50,000, and raised the total estimate from Rs. 10,43,000 to Rs. 10,48,000. From this grant a deduction of Rs. 5,000 has been made for transfer to the Public Works Department for the construction of sheds in the Jail Press; the estimate will stand at Rs. 10,43,000.

58. *Famine Relief.*—The expenditure on gratuitous relief and relief works has already amounted to more than three lakhs, against the original provision of Rs. 2,00,000 made in the budget. It is anticipated that the total grants by the end of the year will amount to Rs. 4,00,000, besides an expenditure of Rs. 2,75,000 from Local Funds. A further grant of Rs. 50,000, which has been made to meet the cost of earthwork on the Durbhunga-Sitamarhi extension of the Tirhoot State Railway, will be finally adjusted on receipt of the orders of the Government of India regarding the construction of the line. The estimate in the Provincial account will for the present be placed at Rs. 4,50,000.

59. The estimates of expenditure by Public Works Department under *Railways, Irrigation and Navigation* and *Civil Works*, as passed by the Government of India, have been adopted in the final issues of the budgets. The increase of Rs. 60,000 over the original estimate under Miscellaneous Railway expenditure is due to a larger provision for the Western Bengal Railway Survey. It has been reported that an increase of Rs. 15,000 is all that will be required during the current year. The estimate will be reduced from Rs. 1,48,000 to Rs. 1,03,000. The estimate under Minor Works and Navigation is affected on the one hand by small reductions made by this Government after the submission of the original estimate, and on the other by a provision of Rs. 1,70,000 for the Orissa Coast Canal and Rs. 1,85,000 for remodelling the Hidgellee Tidal Canal, corresponding assignments being made in each case by the Government of India under Land Revenue. The estimate of the Government of India will also be increased by one lakh, which has been sanctioned by the Lieutenant-Governor for the conversion of the Baliaghye branch canal of the Orissa Coast Canal into a drainage channel as a relief work. The grant for Civil works by the Public Works Department was originally passed at Rs. 30,85,000, and this is the amount adopted by the Government of India. The grant has subsequently been reduced to Rs. 30,06,000.

59. *Civil works by Civil Department.*—The grant under this head amounts to Rs. 59,000, which will be increased by Rs. 1,000 on account of a grant of that amount sanctioned to the Khoolna Municipality.

60. *Contributions.*—The grants made to the several District Boards to establish equilibrium between the receipts and charges transferred to their management from the Provincial account amount to Rs. 3,99,000, and the special grants made to certain Boards for the maintenance of Provincial roads transferred to their charge amount to Rs. (1,34,000+1,04,000=) 2,38,000, making a total of Rs. 6,37,000. An additional grant of Rs. 5,000 has been provided for the adjustment of stationery charges, which were not taken into account in fixing the grants. The total grants to the District Boards now stand at Rs. 6,42,000. The grant to the District Road Committees amount to Rs. 10,000, and to the non-cess districts Rs. 49,000, making a total of Rs. 7,01,000. Some provision is necessary for special grants and adjustment of arrear claims of District Boards, and the original estimate of Rs. 7,45,000 will be retained.

61. *Closing balance.*—According to the estimate passed by the Government of India, it was expected that the year would close with a credit balance of Rs. 20,00,000. According to the estimate now adopted, the closing balance will be Rs. 20,20,000 against an opening balance of the year amounting to Rs. 28,29,000. It is estimated therefore that the expenditure of the current year will exceed the receipts by Rs. 8,09,000.

PART IV.—SUMMARY.

62. The following comparative statement shows in a compact form the principal results under receipts and expenditure, according to the contract assignment with the Government of India, the actuals of 1887-88 and 1888-89, and the estimate for the current year 1889-90 :—

Receipts.	Contract assignment.	Actuals of 1887-88.	Actuals of 1888-89.	Estimate of 1889-90.	Expenditure.	Contract assignment.	Actuals of 1887-88.	Actuals of 1888-89.	Estimate of 1889-90.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Principal heads of revenue	2,84,82,000	2,97,06,583	2,94,21,000	2,92,38,000	Direct demands on revenues and charges in respect of collection.	53,15,000	56,71,487	56,96,000	59,71,000
Interest	73,000	67,093	1,20,000	1,62,000	Interest	.....	...	52,000	85,000
Telegraphs	.....	1,103	1,000	1,000	Telegraphs	1,000	915	1,000	1,000
Receipts of Civil Department	39,40,000	36,97,494	37,20,000	37,45,000	Salaries and expenses of Civil Department ..	2,18,65,000	2,08,57,253	2,16,09,000	2,20,28,000
Miscellaneous	9,09,000	9,28,738	10,66,000	10,10,000	Miscellaneous	26,61,000	26 69,129	26,17,000	26,12,000
					Famine relief	.....	.....	54,000	4,50,000
					Construction of railways	.....	−1,849	−11,000	−2,000
Railways	1,00,19,000	1,12,73,485	1,17,34,000	1,21,65,000	Railways (Revenue account).	87,63,000	90,84,900	93,53,000	95,65,000
Irrigation	22,74,000	20,67,899	23,64,000	21,54,000	Irrigation	45,69,000	53,37,480	52,36,000	55 68,000
					Civil Works	31,14,000	29,26,311	40,24,000	30,60,000
Civil Works ...	7,50,000	4,02,801	4,75,000	6,06,000	Contributions	1,59,000	2,61,063	7,50,000	7,45,000
Total ..	4,61,47,000	4,81,47,256	4,89,01,000	4,92,80,000	Total .	4,64,47,000	4,68,37,189	4,93,91,000	5,00,89,000

597

63. The year 1887-88 was a period of comparative prosperity. The receipts under the principal heads of revenue were highly favourable; Railways showed a great advance above the contract estimate, and at the same time there was a large reduction of expenditure in the Civil Department. To a considerable extent this reduction was fictitious, as the savings under the head of Education were adjusted by corresponding grants made to District Boards. But these adjustments were not completed within the year, and while the accounts closed with a small increase of expenditure over the contract assignment of only Rs. 3,90,189, the increase in receipts was Rs. 17,00,256. The net surplus of the year was Rs. 13,10,067.

64. The year 1888-89 opened accordingly under favourable conditions. But the harvest generally was a poor one, and the elasticity of the revenues which had been marked under several years of prosperity suffered a severe check. For the first time for many years the stamp revenue receded. But the income from railways continued to show a satisfactory increase. It is from this cause mainly that the total receipts of the year are about 7½ lakhs of rupees more than they were in 1887-88. The expenditure side shows, however, an increase of more than 25 lakhs. This is largely due to the increased grant for civil works of about 11 lakhs. This grant was made when it was known that the credit opening balance of the year was more than 33 lakhs, and financial prospects in other directions were generally good. The additional grant was urgently required, and has been very profitably expended. There was a necessary increase in expenditure under Railways, under Contributions to District Boards, and an augmented outlay under most heads of general administration. The net financial results of the year are, however, less unsatisfactory than was at one time anticipated. The accounts closed with an increase of expenditure over the contract assignment of Rs. 29,34,000, and an increase in the receipts of Rs. 24,54,000. The net deficit is Rs. 4,80,000, and the closing cash balance was reduced to Rs. 28,29,000.

65. The financial position of the current year 1889-90 is primarily affected by the payment of ten lakhs of rupees which has been transferred, under the orders of the Government of India, from Provincial to Imperial revenues. This payment is adjusted under the head of Receipts on acccount of principal heads of revenue. The prospects of the year are also most unfavourably influenced by bad harvests and distress in Behar and Orissa. Two lakhs deficiency are estimated in the receipts from Land Revenue and a further reduction of three lakhs under Excise. One quarter of the loss under these heads must be borne by the Provincial Government. On the other hand, the improvement in the receipts from railways continues to be very satisfactory. The increase in expenditure under ordinary heads is not more than must be expected under a progressive administration. The increase under Irrigation is provided for by Imperial grants shown under Land Revenue Adjustments. The large expenditure on Famine Relief of four and a half lakhs is of a special nature. The estimated receipts of the year are Rs. 28,33,000 in excess of the contract assignment, and the expenditure Rs. 36,42,000 in excess. The deficit of the year is therefore estimated to amount to Rs. 8,09,000, and it is calculated that the balances will be reduced to Rs. 20,20,000, which is only Rs. 20,000 above the lowest balance which the Government of India allows this Government to maintain.

66. Discouraging, however, as this result undoubtedly is when contemplated from the point of view of the urgent requirements of Government, it is obvious that the financial difficulties under which the Provincial Administration at present labours are entirely due to the appropriation by the Supreme Government of the sum of ten lakhs in order to meet Imperial necessities. It is estimated that if it had not been for this transfer, the accounts of the current year would, notwithstanding the large famine expenditure and the falling off in income of some of the most important sources of revenue consequent on the scarcity, have been able to close with a surplus of Rs. 1,81,000. The position of affairs therefore need give no rise to permanent anxiety, and although the Lieutenant-Governor is at present compelled to insist on the most rigid economy in all departments, and frequently to refuse sanction to expenditure very urgently required, he is glad to think that there is no reasonable cause to doubt that the financial equilibrium will shortly be regained, and the financial resources restored to the satisfactory position which they occupied only two years ago.

ORDER.—Ordered that a copy of this Resolution be submitted to the Government of India, Department of Finance and Commerce, for information.

Ordered also that a copy of the above Resolution be forwarded to the Board of Revenue; to all Commissioners of Divisions; to the Accountant-General; to the Inspectors-General of Civil Hospitals, Police, Jails, and Registration; to the Directors of Public Instruction and of the Department of Land Records and Agriculture; to the Conservator of Forests; to the Port Officer, Calcutta; to the Superintendents of Botanical Gardens and Government Printing, Bengal, and to all Departments of this Government, for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Govt. of Bengal.

Nos. F $\frac{12}{41}$ 29-58.

COPY forwarded to

By order of the Lieutenant-Governor of Bengal,

F. J. MONAHAN,

Offg. Under-Secy. to the Govt. of Bengal.

CALCUTTA,

The *September* 1889.

C. E. G. and others—Reg. No. 3743C—425—2-10-89

EXCLUDED LOCAL FUNDS FOR 1889-90.

No. 1633Bt., dated Calcutta, the 28th March 1889.

Memo. by—E. T. ATKINSON, Esq., Accountant-General, Bengal.

FORWARDED to the Secretary to the Government of Bengal, Financial Department.

600

ESTIMATE

EXCLUDED

RECEIPTS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.
			Last 7 months of 1887-88.	First 8 months of 1888-89.	Total.				Proposed by Civil officers.	Revised by Accountant-General.	
NAMES OF FUNDS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	2,77,440	2,68,034						2,68,034		2,50,234	2,06,773
Police Funds.											
Railway Police Clothing	2,169	2,500	992	1,000	1,992	200	... ..	2,000	2,660	2,700	2,700
Marine Funds.											
Hospital Port Dues ...	64,116	65,000	29,897	37,207	67,104	.....	850	67,000	64,150	64,150	64,150
Balasore Port	24,617	35,000	22,859	2,494	25,353	.....	30,800	15,000	4,248	4,200	4,200
Cuttack and Pooree Ports	5,759	7,000	1,679	2,808	4,487	.....	1,000	20,000	6,010	6,000	4,000
Chittagong Port ...	56,552	56,000	30,460	27,771	58,231	.....	56,000	56,000	.....	.....	.....
Total ...	1,51,044	1,63,000	84,895	70,280	1,55,175	.....	88,650	1,58,000	74,408	74,350	72,350
Education Funds.											
Hindoo College... ...	5,224	5,236	11	5,202	5,213	.....	.....	5,200	6,457	5,236	5,236
Doorga Charan Laha's Scholarship	2,027	3,032	.....	2,027	2,027	.....	.....	3,000	3,012	3,032	3,032
Jagira Estate	1,221	1,332	.....	500	500	.....	102	1,200	4,187	1,230	1,230
Vizianagram Scholarship	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Khond Mehal School...	315	2,400	48	1,013	1,061	.....	650	1,600	1,750	1,750	1,750
Total ...	8,787	12,000	59	8,742	8,801	.....	752	11,000	15,406	11,248	11,248
Medical and Charitable Funds.											
Pilgrims' Lodging-house	22,080	25,109	320	16,265	16,585	790	.....	24,000	25,899	25,899	26,191
Balasore Pilgrim Hospital	951	1,000	421	496	917	150	.....	1,000	1,053	1,150	1,150
Choonee Lall Seal's Dispensary	2,000	2,000	.....	2,000	2,000	.....	.....	2,000	2,000	2,000	2,000
Unnochuttar	5,722	5,732	1,906	3,815	5,721	.....	.....	6,000	5,690	5,732	5,732
Total ...	30,753	33,841	2,647	22,576	25,223	940	.....	33,000	34,642	34,781	35,073
Public Works Funds.											
Khond Mehal Road ...	3,873	3,858	9	1,997	2,006	242	.....	3,800	4,088	4,100	4,100
Darjeeling Improvements	22,228	20,291	13,220	8,902	22,122	559	.....	23,000	20,841	20,850	21,000
Juggarnath Road ...	3,044	3,453	1,013	2,053	3,066	.....	447	4,000	1,988	3,006	858
Wahabee Fund ...	.....	.....	.....	257	257	.....	.....	.....	.....	.....	.....
Total ...	29,145	27,602	14,242	13,209	27,451	354	.....	30,800	26,917	27,956	25,958
Miscellaneous Funds.											
Zoological Gardens ...	38,305	35,975	16,101	29,801	45,902	2,155	.....	45,000	38,125	38,130	36,959
Burial Board	8,399	11,100	7,058	10,266	17,324	100	.....	11,500	12,200	11,200	11,200
Moshin Endowment ...	1,12,464	1,11,654	22,873	89,171	1,12,044	1,246	.....	1,13,000	1,16,730	1,12,900	1,12,900
Total ...	1,59,168	1,58,729	46,032	1,29,238	1,75,270	3,501	.....	1,69,500	1,67,055	1,62,230	1,61,059
Cantonment Funds ...	53,946	51,301	21,252	29,297	50,549	2,784	.....	55,000	53,785	53,785	55,397
Total Receipts ...	4,35,012	4,48,973	1,70,119	2,74,342	4,44,461	.....	81,923	4,59,300	3,74,873	3,67,050	3,63,785
GRAND TOTAL ...	7,12,452	7,17,007						7,27,334		6,17,284	5,70,558

FOR 1889-90.

LOCAL FUNDS.

Expenditure.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th November 1888.			Increase.	Decrease.	Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.
			Last 7 months of 1887-88.	First 8 months of 1888-89.	Total.				Proposed by civil officers.	Revised by Accountant. General.	
Names of Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Police Funds.											
Railway Police Clothing	1,535	2,500	631	1,166	1,797	100	.....	2,000	2,620	2,600	2,600
Marine Funds.											
Hospital Port Dues ...	55,065	72,000	21,211	26,477	47,688	.....	18,000	55,000	25,456	54,000	54,000
Balasore Port	14,732	12,036	1,156	5,508	6,664	2,264	.....	15,000	14,293	14,300	14,448
Cuttack and Pooree Ports	14,865	9,400	6,745	5,365	12,110	50	.....	15,000	9,365	9,450	7,85[illegible]
Chittagong Port ...	56,074	32,000	19,862	13,070	32,932	.....	32 000	32,000	. ....	.....	..
Total ...	1,40,738	1,25,436	48,974	50,420	99,394	.....	47,686	1,17,000	49,114	77,750	75,[illegible]
Education Funds.											
Hindoo College ...	4,425	4,055	1,519	3,424	4,943	.....	.....	5,000	4,920	4,955	4,955
Durga Charan Laha's Scholarship	2,902	3,000	998	2,132	3,130	35	.....	3,000	3,012	3,035	3,034
Jagira Estate	1,140	1,000	336	564	900	.....	.....	1,100	984	1,000	1,000
Vizianagram Scholarship	827	1,800	291	637	928	15	.....	1,800	1,800	1,815	1,815
Khond Mehal School...	2,812	3,084	1,030	1,388	2,418	.....	9	3,000	3,072	3,075	3,075
Total ...	12,166	13,839	4,174	8,145	12,319	41	.....	13,900	13,788	13,880	13,880
Medical and Charitable Funds.											
Pilgrims' Lodging-house	18,961	27,653	7,363	15,108	22,471	4,156	.....	22,000	31,809	31,800	31,847
Balasore Pilgrim Hospital	840	800	376	429	805	50	.....	900	830	850	850
Chooni Lall Seal's Dispensary	1,242	2,000	553	1,328	1,881	.....	.....	2,000	2,000	2,000	2,000
Unnochuttar ...	5,733	5,690	1,897	3,794	5,691	... ..	90	6,000	5,556	5,600	5,600
Total ...	26,776	36,143	10,189	20,659	30,848	4,116	.....	30,900	40,195	40,259	39,797
Public Works Funds.											
Khond Mehal Road ...	4,002	4,700	1,020	3,164	4,184	1,800	.....	8,000	6,480	6,500	6,500
Darjeeling Improvement	23,374	29,182	10,839	12,148	22,987	18	.....	23,000	29,402	29,400	30,000
Juggarnath Road ...	4,724	4,600	2,007	2,109	4,116	657	.....	5,000	4,895	5,257	3,334
Wahabee Fund ...	15,002	17,000	.....	12,000	12,000	.	17,000	17,000	.....	.....	
Total ...	47,102	55,682	13,866	29,421	43,287	.....	14,525	53,000	40,777	41,157	39,894
Miscellaneous Funds.											
Zoological Gardens ...	43,993	36,669	20,044	23,426	43,470	2,656	.....	44,000	39,125	39,325	38,154
Burial Board	10,220	10,354	3,784	4,501	8,285	1,475	.....	10,300	12,965	11,829	11,5[illegible]
Moshin Endowment ...	1,06,699	1,62,426	31,402	86,492	1,17,894	.....	37,691	1,50,000	1,10,963	1,24,735	1,4[illegible]
Total ...	1,60,912	2,09,449	55,230	1,14,419	1,69,649	...	33,560	2,04,300	1,63,053	1,75,889	1,99,860
Cantonment Funds ...	55,191	57,769	17,179	29,444	46,623	.....	2,279	56,000	55,490	55,490	58,334
Total ...	4,44,418	5,00,818	1,50,243	2,53,674	4,03,917		93,793	4,77,100	3,65,037	4,07,025	4,30,[illegible]
Closing balance ...	2,68,034	2,16,189						2,50,234		2,10,259	1,40,190
Grand Total ...	7,12,452	7,17,007						7,27,334		6,17,284	5,70,[illegible]

602

ESTIMATE

EXCLUDED

POLICE

Receipts.

HEADS AND ITEMS.	Actuals, 1887-78.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Railway Police Clothing.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,339	1,973				1,973		1,973	910
Miscellaneous cash receipts	2,169	2,500	992	1,000	1,992	.....	2,668	2,700	2,700
Total ...	2,169	2,500	992	1,000	1,992	2,000	2,668	2,700	2,700
GRAND TOTAL ...	3,508	4,473				3,973		4,673	3,610

The increase is due to the charges for clothing allowance per man being raised from Rs. 7 to Rs. 8.

MARINE

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	69,127	78,178				78,178		90,178	89,826
Hospital Port dues	64,116	65,000	29,897	37,207	67,104	67,000	64,150	64,150	64,150
GRAND TOTAL ...	1,33,243	1,43,178				1,45,178		1,54,328	1,53,976

Estimate of the Port Officer of Calcutta.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	—15,176	—5,291				—5,291		—5,291	—4,997
Port dues on vessels	4,420	.....					4,000	4,000*	4,000
Registration fees	19	.....							
Contribution from Government	20,000	30,000	22,859	2,494	25,353				
Fees and fines	38	5,000					248	200†	200
Miscellaneous	140								
Total ...	24,617	35,000	22,859	2,494	25,353	15,000	4,248	4,200	4,200
GRAND TOTAL ...	9,441	29,709				9,709		—1,091	—797

* Decrease due to abolition of minor ports.

† Based on actuals.

FOR 1889-90.

LOCAL FUNDS.

FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Railway Police Clothing.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Purchase of clothing	1,535	2,478	631	1,166	1,797		2,590	2,577	2,577
Percentage of treasury establishment ...	.....	22	.....	.....	.....		30	23	23
Total ...	1,535	2,500	631	1,166	1,797	2,000	2,620	2,600	2,600
Closing balance ...	1,973	1,973				1,973		2,073	1,010
GRAND TOTAL ...	3,508	4,473				3,973		4,673	3,610

Increase anticipated from alteration in uniforms of head-constables and sergeants and to the issue of great-coats to the force.

FUNDS.

Hospital Port Dues.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges for sick seamen sent to hospital and lunatic asylum	27,783 528	47,000	12,793	11,607	24,400		.....	28,000*	28,900
Salary of Health Officer	15,600	15,600	5,200	10,400	15,600		15,600	15,600	15,600
Establishment		1,524					1,524	1,524	1,524
Steam-launch and dinghee		1,855					1,435	1,435	1,435
Doolee bearers	4,961	1,584	1,722	3,434	5,156		1,584	1,584	1,584
Bhistee		35					35	35	35
Crew for the Health officer's *bolio* ...		.....					792	792†	792
Office contingencies	57	320	39		227		320	320	320
Purchase and repairs of doolies	.....	25	.....	188	.....		25	25	25
Miscellaneous and unforeseen charges ...	2,909	36	142		142		36	36	36
Postage stamps	.....	6	.....	1	1		12	12‡	12
Office rent	540	540	180	360	540		540	540	540
Dockyard service and supplies	2,278	2,926	1,135	177	1,312		2,962	2,962	2,962
Petty construction and repairs	.....	181	.....	.....	.....		591	591§	591
Percentage for establishment in office of accounts and control	409	368	.....	283	283		.....	544	544
Travelling allowance	.....	.....	.....	27	27		.....	.....	.....
Total ...	55,065	72,000	21,211	26,477	47,688	55,000	25,456	54,000	54,000
Closing balance ...	78,178	71,178				90,178		1,00,328	99,976
GRAND TOTAL ...	1,33,243	1,43,178				1,45,178		1,54,328	1,53,976

* Based on actuals of the past year.
† *Vide* Bengal Government order No. 1045, dated 2nd August 1888.
‡ Increase of correspondence.
§ As estimated by the Port Commissioners.

Balasore Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment ...		68					82	82	82
Port Officer	5,209	3,600					3,600	3,600	3,600
Servants		204					264	264	264
Vessels and boats establishment ...		1,284					1,284	1,284	1,284
Travelling allowances	46	200					200	200	200
Postage stamps	.....	50					90	90	90
Contingencies and miscellaneous ...	1,873	140					90	97	97
Cost of medical stores	40	.....	1,156	5,508	6,664		5,000	5,000*	5,000
Other stores	1,193	.....							
Dockyard service and supplies	6,257	3,085							
Petty construction and repairs	.....	235					285	285	285
Pensions	114	114					114	114	114
Vessels and boats repair	.....	1,020					.....	.....	.....
Establishment for Shortt's Island Light-house, ...	.....	2,036					3,284	3,284†	3,432
Total ...	14,732	12,036	1,156	5,508	6,664	15,000	14,293	14,300	14,448
Closing balance ...	—5,291	17,673				—5,291		—15,391	—15,245
GRAND TOTAL ...	9,441	29,709				9,709		—1,091	—797

* Estimated by the Collector of Sea Customs with reference to actuals of 1887-88.
† Provision for the full year of the establishment of the Light-house, Shortt's Island, sanctioned in Bengal Government order No. 839 Marine, dated 12th July 1888.

6041

ESTIMATE

EXCLUDED

MARINE

Receipts.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.
			Last 4 months of 1887-88	First 8 months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Cuttack and Pooree Ports.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	—14,662	—23,768				—23,768		—18,768	—28,181
Port dues on vessels	5,759	7,000	1,679	2,808	4,487		6,000	6,000*	4,000
Fines and forfeitures	.....	.....					.....	.....	.....
Miscellaneous	.....	.....					10	.....	.....
Total ...	5,759	7,000	1,679	2,808	4,487	20,000	6,010	6,000	4,000
GRAND TOTAL ...	—8,903	—16,768				—3,768		—12,768	—24,181

* Reduced with reference to the actual receipts of 1888-89.

Chittagong Port.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	46,879	47,357				47,357	.....	71,357	.....
Port dues on vessels	39,334	38,864	20,350	19,647	39,997		.....	.....	.....
Mooring fees	10,371	10,000	.....	.....	.....		.....	.....	.....
Interest on Government securities ...	785	806	.....	785	785		.....	.....	.....
Fines and forfeitures	207	330	10,110	7,339	17,449		.....	.....	.....
Miscellaneous receipts	1,098	2,000							
Sale of drinking water to the shipping	4,757	4,000							
Total ...	56,552	56,000	30,460	27,771	58,231	56,000	.....	.....	.....
GRAND TOTAL ...	1,03,431	1,03,357				1,03,357	.....	71,357	.....

The estimates of this fund have not been received, nor does any appear to be necessary, the fund having been transferred to the control of the Port Commissioners of Chittagong.

FOR 1889-90.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th November 1888. Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Cuttack and Pooree Ports.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment	116	47	.....	.....	.....	...	.....	85	36
Refunds	121	46					46	46	46
Vessels and Boats.									
Establishment	1,595	3,216					3,216	3,216	1,600
Value of Ordnance stores	.....	.....					.....	.....	.....
Dockyard service and supplies	7,643	296					296	296	296
Contingencies	147	96					120	120	120
Cost of anchor boat	.....	.....					.....	.....	.....
Light-house.									
Establishment and contingencies. ...	346	352	6,745	5,365	12,110		352	352	352
Port Establishment.									
Port Master	3,000	3,000					3,000	3,000	3,000
Clerks and servants	704	780					780	780	780
Contingencies and miscellaneous ...	189	400					400	400	200
Postage stamps	39	40					40	40	40
Travelling allowance	90	150					150	150	100
Petty construction and repair	.....	100					100	100	100
Hospital establishment and contingencies	438	468					456	456	456
Pensions	409	409					409	409	409
Public works	28	.....					.....	.....	.....
Total ...	14,865	9,400	6,745	5,365	12,110	15,000	9,365	9,450	7,535
Closing balance ...	—23,768	—26,168				—18,768		—22,218	—31,716
Grand Total ...	—8,903	—16,768				—3,768		—12,768	—24,181

Chittagong Ports.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment...	168	.....	.....	9	9		.....	.....	.....
Refunds	40	.....	.....	.....	.....		.....	.....	.....
Police.									
European constable	1,170	.....	371	790	1,161		.....	.....	.....
Vessels and Boats.									
Establishment	4,052	.....	1,385	2,691	4,076		.....	.....	.....
Stores	177	.....	.....	3	3		.....	.....	.....
Purchase of vessels	.....	.....	.....	.....	.....		.....	.....	.....
Hire of anchor vessels	.....	.....	.....	.....	.....		.....	.....	.....
Repairs	84	.....	.....	.....	.....		.....	.....	.....
Contingencies	125	.....	107	328	435		.....	.....	.....
Fees for inspecting steam-launches ...	16	.....	.....	.....	.....		.....	.....	.....
Light-house.									
Establishment	2,693	.....	857	1,722	2,579		.....	.....	.....
Stores	1,580	32,000	.....	.....	.....		.....	.....	.....
Contingencies...	210	.....	1,614	207	1,821		.....	.....	.....
Port Establishment.									
Port Master	3,055	.....	940	1,880	2,820		.....	.....	.....
Clerks and servants	1,037	.....	342	928	1,270		.....	.....	.....
Postage stamps	30	.....	.....	25	25		.....	.....	.....
Contingencies	242	.....	.....	.....	.....		.....	.....	.....
Petty construction and repair	211	.....	.....	.....	.....		.....	.....	.....
Travelling allowance	374	.....	214	44	258		.....	.....	.....
Port Health Officer	1,200	.....	400	800	1,200		.....	.....	.....
Pensions	18	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	3,612	.....	713	1,102	1,815		.....	.....	.....
Canal Toll Establishment.									
Dockyard services and supplies	17,312	.....	5	355	360		.....	.....	.....
Freight on stores from England ...	.....	.....	5	3	8		.....	.....	.....
Charges for laying moorings	4,180	.....	.....	.....	.....		.....	.....	.....
Public works	11,545	.....	11,437	2,183	13,620		7,300	.....	.....
Value of ordnance stores	2,943	.....	1,472	.....	1,472		.....	.....	.....
Hire of schooner	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	56,074	32,000	19,862	13,070	32,932	32,000	.....	.....	.....
Closing balance ...	47,357	71,357				71,357	.....	71,357	.....
Grand Total ..	1,03,431	1,03,357				1,03,357	.....	71,357	.....

The estimates of this fund have not been received, nor does any appear to be necessary, the fund having been transferred to the control of the Port Commissioners of Chittagong.

606

ESTIMATE

EXCLUDED

EDUCATION

Receipts.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	2,088	2,887				2,887		3,087	3,036
Interest on Government securities ...	5,224	5,236	11	5,202	5,213	5,200	6,457	5,236	5,236
GRAND TOTAL ...	7,312	8,123	11	5,202	5,213	8,087	.....	8,323	8,272
Durga Charan Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,300	365				365		365	—724
Interest	2,027	2,032	.....	2,027	2,027		3,012	2,032	2,032
Contribution from Government	.....	1,000	.....	.....	.....		.....	1,000	1,000
Total ...	2,027	3,032	.....	2,027	2,027	3,000	3,012	3,032	3,032
GRAND TOTAL ...	3,327	3,397	.....	.....	.....	3,365	.....	3,397	2,308
Mozufferpore School (now) Jaggirah Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	15	96				96		196	627
Interest	.....	.....	.....	.....	.....		.....	.....	.....
Rent of Jaggirah estate	1,221	1,332	.....	500	500		4,187	1,230*	1,230
Total ...	1,221	1,332	.....	500	500	1,200	4,187	1,230	1,230
GRAND TOTAL ...	1,236	1,428				1,296		1,426	1,857

* Based on the average actuals of the last three years.

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R.	Rs.
Opening balance	7,807	6,980				6,980		5,180	5,998
Contributions	.....	.....	.....	.....	.....	.....	.....	.....	.....
GRAND TOTAL	7,807	6,980				6,980		5,180	5,998
Khond Mehal School Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	7,402	4,905				4,905		3,505	3,048
Fees and fines (grog-shops)	315	2,400	48	1,013	1,061		1,750	1,750*	1,750
Miscellaneous		.....					.....	.....	.....
Total ...	315	2,400	48	1,013	1,061	1,600	1,750	1,750	1,750
GRAND TOTAL ...	7,717	7,305				6,505		5,255	4,798

* Estimate of the Superintendent, Tributary Mehals, Cuttack.

FOR 1889-90.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th November 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Hindu College.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Scholarships	4,391	4,920	1,519	32	1,551		4,920	4,920	4,920
Percentage for treasury establishment	34	35	..	3,392	3 392		..	35	35
Total	4 425	4 955	1,519	3,424	4,943	5,000	4,920	4,955	4,955
Closing balance	2,887	3,168				3,087		3,368	3,317
Grand Total	7,312	8,123				8,087		8,323	8,272

Durga Charan Laha's Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Scholarships	2,987	2,975	998	2,107	3,105		3,012	3,010	3,010
Percentage for treasury establishment	25	25	.....	25	25			25	25
Total	3,012	3,000	998	2,132	3,130	3,000	3,012	3,035	3 035
Closing balance	365	397				365		362	—727
Grand Total	3,327	3,397				3,365		3,397	2,308

Mozufferpore School (now) Jaggirah Estate.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries of masters	542	376	126	214	340		360	376	376
Educational contingencies	..	..	..	..			...	...	.
Miscellaneous establishment	..	24	...		.		24	24	24
Miscellaneous	598	600	210	350	560		600	600	600
Total	1,140	1,000	336	564	900	1,100	984	1,000	1 000
Closing balance	96	428				196		426	857
Grand Total	1,236	1,428				1,296		1,426	1,857

Vizianagram Scholarship.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs
Percentage for treasury establishment	9	18	...	8	8		...	15	1
Scholarships	818	1,782	291	629	920		1,800	1,800	1 800
Total	827	1,800	291	637	928	1,800	1,800	1,815	1,815
Closing balance	6,980	5,180				5,180		3,365	4 183
Grand Total	7,807	6,980				6,980		5,180	5,998

Khond Mehal School Funds.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment	.....	30	...	...	...		30	30	30
Purchase of books	...	120	..		...		120	120	120
Deputy Inspector and Sub-Inspectors	69						..	..	..
Salaries of teachers, clerks and servants	1,844	1,854	662	994	1,676		1,854	1,854	1,854
Teachers (Pundits)		240					240	240	240
Contingencies	359	162	144	112	256		150	153	153
Scholarships	424	648	204	282	486		648	648	648
Travelling allowance	...	.....	..	..	.....		....	..	..
Miscellaneous	16	30			...		30	30	30
Total	2,812	3,084	1,030	1,388	2,418	3,000	3,072	3,075	3,07
Closing balance	4,905	4 221				3,505		2,180	1,72
Grand Total	7,717	7,305				6,505		5,255	4,798

ESTIMATE

EXCLUDED

MEDICAL AND

Receipts.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-9.		Passed by Government.
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Pilgrims' Lodging-house Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	13,319	16,438				16,438		18,438	13,982
Fees for lodging-houses	20,793		163	15,536	15,699		23,198	23,198*	
Fees for issue of medical officer's certificates	767	25,109	59	217	276		923	923*	
Fines and forfeitures	398		90	465	555		1,768	1,768*	
Miscellaneous	122		8	47	55		10	10*	
Total ...	22,080	25,109	320	16,265	16,585	24,000	25,899	25,899	26,191
GRAND TOTAL ...	35,399	41,547				40,438		44,337	40,173

* Estimates as sanctioned by the Government of Bengal in Resolution forwarded under endorsement No. M 58—9, dated 25th February 1889 reproduced.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	379	490				490		590	518
Interest	.....	84	.....	227	227	.....	.....	84	84
Contribution	.....	700	.....	227	227	.....	909	909*	909
Subscriptions	.....	144	.....	.....	.....	.....	144	144	144
Fees and fines	497	72	270	42	312	.....	.....	13	13
Rents	454	.....	151	.....	151	.....	.....	.....	.....
Total ...	951	1,000	421	496	917	1,000	1,053	1,150	1,150
GRAND TOTAL ...	1,330	1,490				1,490		1,740	1,668

* Allowance from Cuttack Unnochatter Fund.

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,699	2,457				2,457		2,457	2,658
Interest	2,000	2,000	.....	2,000	2,000	.....	2,000	2,000	2,000
Total ...	2,000	2,000	.....	2,000	2,000	2,000	2,000	2,000	2,000
GRAND TOTAL ...	3,699	4,457				4,457		4,457	4,658

Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	21	10				10		10	185
Interest on Government securities ..	22	42	.....	10	10		60	42	42
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Sale of Government paper	.....	.....	.....	.....	.....		.....	.....	.....
Unnochutter allowance	5,700	5,690	1,906	3,805	5,711		5,690	5,690	5,690
Subscription	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	5,722	5,732	1,906	3,815	5,721	6,000	5,750	5,732	5,732
GRAND TOTAL ...	5,743	5,742				6,010		5,742	5,917

FOR 1889-90.

LOCAL FUNDS,

CHARITABLE FUNDS.

Expenditure.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th November 1888. Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.	Revised estimate, 1888-89.	Estimate of 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Pilgrims' Lodging-house Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	1,043	.....	13	247	260		100	100*	
Percentage for treasury establishment	63	.....	.....	.....	.....		155	155*	
Hospitals and dispensaries	5,723	.....	3,255	1,609	4,864		2,002	2,002*	
Allowances to Health Officers	1,602	.....	686	1,404	2,090		4,005	4,005*	
Clerks ... ... } Servants ... ... }	2,321	.....	698	1,474	2,172		2,055	2,055*	
Contingencies	.....	.....	.....	215	215		225	225*	
Travelling allowance	.....	.....	.....	.....	.....		160	160*	
Printing at private presses	148	.....	4	.....	4		255	255*	
Postage charges	.....	.....	.....	.....	.....		23	23*	
Miscellaneous reserve for contingencies	2,102	.....	1,398	6	1,404		5,660	5,660*	
Unforeseen charges	.....	27,653	.....	.....	.....		.....	.....	
Conservancy and lighting establishment and contingencies	.....	.....	.....	40	40		961	961*	
Petty construction and repairs	490	.....	99	500	599		4,000	4,000*	
Public Works.									
Original works	259	.....	.....	.....	.....		6,437	6,437*	
Repairs	.....	.....	.....	.....	.....		371	371*	
Contribution to municipalities	5,210	.....	1,210	9,613	10,823		5,300	5,300*	
Miscellaneous public improvements ...	.....	.....	.....	.....	.....		100	100*	
Total ...	18,961	27,653	7,363	15,108	22,471	22,000	31,809	31,809	31,347
Closing balance ...	16,438	13,894				18,438		12,528	8,826
GRAND TOTAL ...	35,399	41,547				40,438		44,337	40,173

* Estimates as sanctioned by the Government of Bengal in Resolution forwarded under endorsement No. M 5B– 9, dated 25th February 1889, reproduced.

Balasore Pilgrim Hospital.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment	.....	8	.....	.....	.....		8	8	8
Servants ... ... } Compounders and dressers ... ... }	252	{ 144 108	} 84	168	252		{ 144 108	144 108	144 108
Diet of patients	262	240	108	195	303		240	240	240
Bazar medicines	178	120	160	20	180		120	120	120
Miscellaneous and contingencies ...	68	60	24	46	70		60	80	80
Petty construction and repairs ...	80	120	.....	.....	.....		150	150*	150
Total ...	840	800	376	429	805	900	830	850	850
Closing balance ...	490	690				590		890	816
GRAND TOTAL ...	1,330	1,490				1,490		1,740	1,666

* For repairs to a building which is in a bad state.

Choonee Lal Seal's Dispensary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment	19	21	.....	56	56		21	21*	21
Compounders and dressers	120	120	40	80	120		120	120*	120
Servants	264	264	88	176	264		264	264*	264
Bazar medicines	341	106	206	120	326		130	130*	130
Cost of Europe ditto	.....	975	.....	.....	.....		951	951*	951
Petty construction and repairs ...	.....	10	.....	.....	.....		10	10*	10
Contingencies ... ... } Municipal rates and taxes ... ... }	498	504	219	896	1,115		{ 300 204	300* 204*	300 204
Total ...	1,242	2,000	553	1,328	1,881	2,000	2,000	2,000	2,000
Closing balance ...	2,457	2,457				2,457		2,457	2,658
GRAND TOTAL ...	3,699	4,457				4,457		4,457	4,658

* Estimate of the Principal of the Medical College.

Unnochutter.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment		40	.....	.....	.....		40	50	50
Superintendent		360					360	360	360
Compounders and dressers		120					120	120	120
Clerks		120					120	120	120
Servants		636					636	636	636
Diet of patients		1,200					1,200	1,200	1,200
Cost of medicines	5,733	614	1,897	3,794	5,691		600	600	600
Hospital furnitures		240					200	200	200
Other contingencies...		60					.....	34	34
Petty construction and repairs		300					.....	.....	.....
Miscellaneous		2,000					2,210	2,210	2,210
Municipal taxes		.....					70	70	70
Total ...	5,733	5,690	1,897	3,794	5,691	6,000	5,556	5,600	5,600
Closing balance ...	10	52				10		142	317
GRAND TOTAL ...	5,743	5,742				6,010		5,742	5,917

610

ESTIMATE
EXCLUDED
MEDICAL AND

Receipts.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th November 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Khond Mehal Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	11,808	11,679				11,679		7,479	9,641
Government contribution	2,044	1,902	.....	.....	.....		2,044	2,044*	2,044
Miscellaneous plough tax	1,829	1,956	9	1,997	2,006		2,044	2,056*	2,056
Total ...	3,873	3,858	9	1,997	2,006	3,800	4,088	4,100	4,100
Grand Total ...	15,681	15,537				15,479		11,579	13,741

* Estimated by the Superintendent of the Tributary Mehals, Cuttack.

Darjeeling Improvement Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	13,248	12,102				12,102		12,102	14,676
Government grant	100	.....	.....	.....	.....		.....	.....	.....
Location rents	1,616	9,500	1,285	469	1,754		9,500	9,500	9,500
Rents from farming leases	7,894		5,858	1,959	7,817				
Ditto Government hâts and bazars	3,165	.....	1,817	2,182	3,999		3,000	3,000	3,000
Profits from hâts and bazars	.....	3,000	.....		.....		.....	.....	.....
Fees levied at Kalimpong hât	.....	.....	.....	.....	.....		.....	.....	.....
Dâk bungalow fees and fines	1,567	1,550	293	655	948		1,600	1,600	1,600
Miscellaneous	1,053	500	565	897	1,462		1,000	1,000*	1,000
One anna cess	5,796	4,741	2,550	2,354	4,904		4,741	4,741	4,900
Lease of ferries	1,037	1,000	852	386	1,238		1,000	1,000	1,000
									21,000
Deduct for rounding	.....	.....	.....	.....	.....		.....	.....	
Total ...	22,228	20,291	13,220	8,902	22,122	23,000	20,841	20,850	21,000
Grand Total ...	35,476	32,393				35,102		32,952	35,676

* Increased with reference to actuals.

Jaggernath Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	8,695	7,015				7,015		6,015	2,876
Rent of rest-houses	.....	.....	.....	613	613		.....	.....	.....
Do. of lands	2,970	3,308	1,126	1,282	2,408		1,924	2,839*	794
Miscellaneous	74	145	—113	158	45		64	167	64
Total ...	3,044	3,453	1,013	2,053	3,066	4,000	1,988	3,006	858
Grand Total ...	11,739	10,468				11,015		9,021	3,734

* Estimated with reference to the actuals.

FOR 1889-90.

LOCAL FUNDS.

CHARITABLE FUNDS.

Expenditure.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTH ENDING 30TH NOVEMBER 1888. Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant General.	Passed by Government.
Khond Mehal Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous establishment and contingencies	134	.....	.....	.....	.....		.....	.....	.....
Percentage for treasury establishment ...	.....	34	.....	.....	.....		38	58	58
Public works	.....	3,400	.....	.....	.....		4,528	4,528*	4,528
Overseers and servants	891	1,146	352	616	968		1,564	1,564*	1,564
Tools and plant	.....	100	.....	.....	.....		300	300*	300
Miscellaneous	149	20	118	476	594		50	50*	50
Petty constructiou and repairs	2,828	.....	550	2,072	2,622		.....	.....	.....
Total ...	4,002	4,700	1,020	3,164	4,184	8,000	6,480	6,500	6,500
Closing balance ...	11,679	10,837				7,479		5,079	7,241
GRAND TOTAL ...	15,681	15,537				15,479		11,579	13,741

* Estimate of the Superintendent, Tributary Mehals, Cuttack.

Darjeeling Improvement Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Refunds	92		—80	.....	—80		400	400	
Percentage for treasury establishment	103		103	.....	103		170	168	
Proportion of pay of head gardener of the Botanical Garden	240		80	20	100		240	240	
Clerks and servants	985		297	1,058	1,435		456	456	
Contingencies	645		80				200	200	
Travelling allowance of officers	.....		.....	.....	.....		100	100	
Ferry tolls establishment and contingencies	384		126	224	350		534	534	
Staging bungalow establishment and contingencies	1,474		721	4,877	5,598		3,396	3,396	
Hât establisnment and contingencies ...	821		231	1,158	1,389		1,242	1,242	
Miscellaneous	1,734		—419	1,672	1,253		.....	.....	
Improvement of hâts and serais ...	.....		.....	.....	...		1,500	1,500	
Ditto of Observatory Hill ...	.....	29,382	.....	.....	.....		200	200	
Cost of rearing trees and plants ...	.....		.....	50	50		1,200	1,200	
Improvement at Kalimpong	.....		.....	.....	.....		1,000	1,000	
Cost towards repayment of Darjeeling water-supply loan	.....		.....	.....	.....		1,050	1,050	
Grants to Municipality	2,050		1,050	.....	1,050		.....	.....	
Subsidy to primary education in Terai...	1,707		1,707	.....	1,707		2,000	2,000	
Establishment and contingencies of dispensary at Silligoree	921		418	660	1,078		1,052	1,052	
Petty construction and repairs	9,210		4,525	.....	4,525		4,050	4,050	
Public works	8		.....	2,429	2,429		8,000	8,000	
Establishment	.....		.....	.....	.....		432	432	
Tools and plant	.....		.....	.....	.....		100	100	
Remuneration to chowdries	.....		.....	.....	.....		80	80	
Grant to Terai Road Cess Branch Committee	.....		.....	.....	.....		2,000	2,000	
Contribution to Public Works Department	2,000		2,000	.....	2,000		.....	.....	
Contribution from one anna cess collection	1,000		.....	.....	.....		.....	.....	
Total ...	23,374	29,382	10,839	12,148	22,987	23,000	29,402	29,400	30,000
Closing balance ...	12,102	3,011				12,102		3,552	5,076
GRAND TOTAL ...	35,476	32,393				35,102		32,952	35,076

Jaggernath Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Overseers	773	80	419	819	1,238		.....	.....	.....
Sweepers									
Conservancy and lighing establishment	458	1,146	185	278	463		558	750*	114
Printing at private presses	.....	.....	.....	5	5		6	6	.....
Contingencies	419	351	329	876	1,205		321	471†	250
Temporary establishment	.....	600	.....	.....	.....		80	200‡	80
Petty construction and repairs	.....	.....	.....	131	131		.....	.....	.....
Public Works.									
Tools and plant	.....	.....	.....	.....	.....		250	.....	
Construction of sheds	3,074	1,923	1,074	.....	1,074		2,400	2,400	2,000
Repairs of sheds		500					700	700	700
Medical.									
Dispensary establishment	.....	.....	.....	.....	.....		580	730§	230
Total ...	4,724	4,600	2,007	2,109	4,116	5,000	4,895	5,257	3,394
Closing balance ...	7,015	5,868				6,015		3,764	4,340
GRAND TOTAL ...	11,739	10,468				11,015		9,021	3,734

* Decrease of nine servants in Balasore against an increase in Pooree sanctioned by the Commissioner, *vide* Nos. 286LF, dated 22nd September 1888, and 40LF, dated 2nd February 1889.

† For expenditure on sanitary arrangements on the occasion of festivals.

‡ Services of Inspector in Balasore dispensed with from 1st January 1889.

§ Sanctioned in Commissioner's No. 136LF, dated the 16th April 1888, and No. 206LF, dated 22nd September 1888.

612

ESTIMATE

EXCLUDED

PUBLIC

Receipts.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888.89.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Proposed by Local Officers.	Revised by Accountant-General.	
Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	44,452	29,450				29,450		12,450	12,450
Collection from Wahabee establishments	.....	.....	.....	.....	.....		.....	.....	.....
Interest on Government securities ..	.....	.....	.....	.....	.....		.....	.....	.....
Sale proceeds of Government securities	.....	.....	.....	.....	.....		.....	.....	.....
Miscellaneous	.....	.....	.....	257	257		.....	.....	.....
Contribution	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	.....	.....	.....	257	257	.....	.....	.....	.....
GRAND TOTAL ...	44,452	29,450				29,450		12,450	12,450

MISCELLANEOUS

Zoological Garden.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	6,891	1,203				1,203		2,203	11,279
Interest on Government securities ...	187	192	94	187	281		186	191	191
Rents	2,226	2,200	1,262	1,256	2,518		2,235	2,235*	2,235
Government contribution	20,992	18,333	7,658	13,333	20,991		19,504	19,504*	18,333
Subscriptions and donations	648	1,500	447	420	867		1,500	1,500*	1,500
Entrance receipts	8,236	8,000	3,680	4,798	8,478		8,500	8,500*	8,500
Miscellaneous	6,016	5,750	2,960	9,807	12,767		6,200	6,200*	6,200
Total ...	38,305	35,975	16,101	29,801	45,902	45,000	38,125	38,130	36,959
GRAND TOTAL ...	45,196	37,178				46,203		40,333	48,238

* Estimate of the Honorary Secretary to the Zoological Gardens, Alipore.

Burial Board [under Act V (B.C.) of 1881.]	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	1,076	—745				—745		455	1,847
Fees for masonry graves	8,399	2,900	7,058	2,266	9,324		6,000	6,000*	6,000
Miscellaneous		8,200	.....				200	200*	200
Contribution from Government		000	.....	8,000	8,000		6,000	5,000	5,000
Total ...	8,399	11,100	7,058	10,266	17,324	11,500	12,200	11,200	11,200
GRAND TOTAL ...	9,475	10,355				10,755		11,655	13,047

*Estimate of the Chairman of the Burial Board, as accepted by the Government of Bengal, in Resolution forwarded with endorsement No. F $\frac{1\text{-E}}{23}$ 2-5, dated the 7th March 1889, reproduced.

FOR 1888-89.

LOCAL FUNDS,

WORKS FUND.

Expenditure.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS ON 12 MONTHS ENDING 30TH NOVEMBER 1888. Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.	Revised estimate, 1888-89.	ESTIMATE OF 1889-90. Proposed by Local Officers.	Revised by Accountant-General.	Passed by Government.
Wahabee Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Donations and contributions to the Anglo-Vernacular school	.....	5,000	.....	.....	.....		.....	.....	.....
Percentage for treasury establishment...	.....	.....	.....	.....	.....		.....	.....	.....
Public works	.....	.....	.....	.....	.....		.....	.....	.....
Purchase of Government securities ...	.....	.....	.....	.....	.....		.....	.....	.....
Contribution	15,000	.....	.....	.....	.....		.....	.....	.....
Petty construction and repairs	.....	.....	.....	12,000	12,000		.....	.....	.....
Establishment	2	.....	.....	.....	.....		.....	.....	.....
Survey of the town of Patna	.....	12,000	.....	.....	.....		.....	.....	.....
Total ...	15,002	17,000	.....	12,000	12,000	17,000	.....	.....	.....
Closing balance ...	29,450	12,450				12,450		12,450	12,450
GRAND TOTAL ...	44,452	29,450				29,450		12,450	12,450

Nothing is known in this office as to how the balance at credit of the fund will be disposed of. It is not known whether any charges are likely to be incurred for Public Works Department, during 1889-90, as reported in Government of Bengal, Public Works Department letter No. 4809L.A., dated the 21st December 1888, paragraph 2.

FUNDS.

Zoological Garden.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment	212	200	.....	.....	.....		.....	200*	200
Feed of animals	9,375	10,000	3,312	5,440	8,752		10,000	10,000*	10,000
European and Native establishment ...	9,809	10,000	3,309	6,560	9,869		10,000	10,000*	10,000
Purchase of animals	6,369	1,383	4,614	1,778	6,392		3,725	3,725*	2,554
Contingencies and miscellaneous ...	3,032	3,636	1,665	2,256	3,921		3,400	3,400	3,400
Petty construction and repairs	5,756	5,000	3,225	2,995	6,220		6,000	6,000*	6,000
Public Works.									
Public Works—Original Works ...	6,282	6,000	2,227	3,784	6,011		5,500	5,500*	5,500
Repairs	2,792	.....	1,572	279	1,851		.....	.....	.....
Tools and plant	366	500	20	334	354		500	500*	500
Total ...	43,993	36,669	20,044	23,426	43,470	44,000	39,125	39,325	38,154
Closing balance ...	1,203	509				2,203		1,008	10,084
GRAND TOTAL ...	45,196	37,178				46,203		40,333	48,238

* Estimate of the Honorary Secretary to the Zoological Gardens, Alipore.

Burial Board [under Act V (B.C.) of 1881.]	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage of treasury establishment ...	.....	.....	.....	.....	.....		65	65*	65
Establishment and contingencies ...	9,620			4,151	4,151		6,700	6,700*	6,700
Public Works.									
Repairs to Park Street gate-house ...	.....	10,354	3,584	.....	3,584		2,000	2,000*	2,000
,, to Circular Road gate-path ...	.....								
,, to gateways and paths	.....								
Drains and gravelling	.....								
Preparation of plans	.....								
Repairs of monuments	...								
Rent	600	.....	200	350	550		1,200	1,200*	1,200
Water-supply	.....	.....	.....	.....	.....		1,500	364*	364
Filling tank	.....	.....	.....	.....	.....		1,500	1,500*	1,500
Raising walls	.....	.....	.....	.....	.....		.....	.....	.....
Total ...	10,220	10,354	3,784	4,501	8,285	10,300	12,965	11,829	11,829
Closing balance ...	—745	1				455		—174	1,218
GRAND TOTAL ...	9,475	10,355				10,755		11,655	13,047

*Estimate of the Chairman of the Burial Board, as accepted by the Government of Bengal in Resolution forwarded with endorsement No. F $\frac{1\text{-E}}{23}$ 2-5, dated the 7th March 1889 reproduced.

6111

ESTIMATE

EXCLUDED

MISCELLANEOUS

Receipts.

HEADS AND ITEMS.	Actuals, 1887-88.	Budget estimate, 1888-89.	ACTUALS OF 12 MONTHS ENDING 30TH NOVEMBER 1888.			Revised estimate, 1888-89.	ESTIMATE OF 1889-90.		Passed by Government.
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Passed by Local Officers.	Revised by Accountant-General.	
Moshin Endowments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	51,675	57,440				57,440		20,440	49,286
Rents	.....	.....	.....	.....	.....		.....	.....	.....
Receipts from Syedpore estate	60,000	60,000	60,000	40,000	1,00,000		60,000	60,000	60,000
Interest on fixed investments	43,546	42,530	1,122	41,302	42,424		47,350	43,530*	43,530
Ditto on variable endowment... ...	4,928	4,940	.....	5,411	5,411		4,940	4,940	4,940
Madrissa fees	3,643	3,779	38,418	2,311	−36,107		4,060	4,060	4,060
Miscellaneous receipts	347	405	169	147	316		380	370†	370
Total ...	1,12,464	1,11,654	22,873	89,171	1,12,044	1,13,000	1,16,730	1,12,900	1,12,900
GRAND TOTAL ...	1,64,139	1,69,094				1,70,440		1,33,340	1,62,186

* A further investment of Rs. 25,000 of the 4 per cent. loan has been added to the stock of the fund.
† The income of the ghât has decreased on account of the Jubilee bridge being very near to it.

FOR 1889-90.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1887-88.	Budget estimate, 1888-89.	Actuals of 12 months ending 30th November 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.		Passed by Government.
			Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Passed by Local Officers.	Revised by Accountant General.	
Moshin Endowments.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Percentage for treasury establishment	520	521	.....	.....	.....		521	521	521
Moulvies in school	7,026	4,310	2,000	3,905	5,905		4,290	4,290	4,290
Madrissa	30,517	30,300	10,014	20,377	30,391		32,072	32,672*	32,672
Scholarhips	9,373	22,032	3,608	6,153	9,761		9,960	9,960†	10,[illegible]0
Charitable dispensary	8,855	8,822	3,406	5,753	9,159		9,998	9,998‡	9,998
Pensions	188	188	60	128	188		188	188	188
Establishment of Local Agents	729	768	235	485	720		768	768	768
Allowances for Medical Officers for attending Madrissa	98	120	40	87	127		.....	120	120
Religious endowments (three-ninths share)	20,000	20,103	6,667	13,333	20,000		20,103	20,103	20,103
Emambara establishment	9,453	9,453	3,150	6,302	9,452		9,453	9,453	9,453
Matwalis share (one-ninth)	6,667	6,701	2,222	4,445	6,667		6,701	6,701	6,701
Miscellaneous	.....	70	.....	.....	.....		70	72	72
Petty construction and repairs	.....	.....	.....	541	541		.....	.....	.....
Grant to Sylhet Madrassa...	8	800	.....	8	8		800	800	800
House rent	.....	720	.....	.....	.....		.....	.....	.
Grant for boarders in the Mahomedan Hostel, Midnapore	.....	192	.....	.....	.....		192	192	192
Grant to Chittagong Madrassa	.. ...	1,200	.....	... ..	... ..		.....	.. ...	. .
Purchase of securities	.....	25,000	.....	24,975	24,975		.....	.....	. . ..
Grant for the Persian and Arabic classes in the Rajshahye College	.....	626	.....	.....	.. ...		.....	.....	..
Cost of land required for the Rajshahye Madrassa	.....	.....	.....	.....	.....		.....	.....	4,37[illegible]
Grant for the payment of two-thirds fees of Mahomedan students in Government schools	.....	2,430	.....	.....	.....		.....	.....	
Grant to the Hooghly Madrassa	.....	50	.....	.....	.....		.....	.....	..
Grant to the Cheybassa Madrassa ...	.....	100	.....	.....	.....		.....	.....	
Grant for the payments of two-thirds fees of Mahomedan students in private institution	.....	700	.....	.....	.....		700	700§	700
Public works	.....	27,300	.. ...	.....	.....		13,650	13,650‖	34,[illegible]97
Short fee payments of Mahomedan students	13,265	.....	.....	.....	.....		14,547	14,547¶	14,547
Total ...	1,06,699	1,62,426	31,402	86,492	1,17,894	1,50,000	1,24,613	1,24,735	1,49,877
Closing balance ...	57,440	6,668				20,440		8,605	12,309
Grand Total ...	1,64,139	1,69,094				1,70,440		1,33,340	1,62,186

* Increase is due to the increased grants to the Chittagong, Rajshahye, and Hooghly Madrassas, sanctioned by Government order No. 776, dated the 13th September 1888.

† Decrease due to the provision of two-thirds fees of Mahomedan students hitherto included under this head and now shewn separately.

‡ Increase due to enhanced pay of the compounders, the employment of a dome, the enhanced scale of diet as laid down in the manual of dispensary rules, and to the provision for the purchase of hospital furniture, bedding and miscellaneous articles for the dispensary.

§ *Vide* Government No. 442, dated 28th April 1888.

‖ Estimate of the Government of Bengal, Public Works Department conveyed in No. 835A, dated the 25th February 1889.

¶ Estimates of the Director of Public Instruction as sanctioned by Government in No 442, dated 28th April 1888, reproduced.

616

ESTIMATE

EXCLUDED

CANTONMENT

Recipts.

Heads and Items.	Actuals, 1887-88.	Budget Estimate, 1888-89.		Actuals of 12 months ending 30th November 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.				Passed by Government.	
		Quartermaster-General's passed estimate.	Cuttack Cantonment.	Last 4 months of 1887-88.	First 8 months of 1888-89	Total.		Local Estimate.		Revised by Accountant-General.			
								Quartermaster-General's passed estimate.	Cuttack Cantonment.	Quartermaster-General's passed estimate.	Cuttack Cantonment.		
Cantonment Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	18,058	16,813		.....	.....	.....	16,813			15,813			17,824
I.—Land Revenue—													
Income from land, the property of the Fund								2,879	.....	2,879	.....		
II.—Assessed Taxes—													
Taxes upon houses								12,800	2,500	12,800	2,500		
Tax on trades and professions ...								.....	.....	.....	.....		
Chowkidari tax								650	.....	650	.....		
Octroi								.....	.....	.....	.....		
Miscellaneous (including taxes on horses and carriages) ...								1,650	250	1,650	250		
III.—Police—													
Fees, fines and forfeitures ...								2,100	300	2,100	300		
Unclaimed property								.....	.....	.....	.....		
Miscellaneous								1,650	200	1,650	200		
IV.—Minor Departments—													
Agriculture								.....	.....	.....	.....		
Public gardens								.....	.....	.....	.....		
Sanitation								.....	.....	.....	.....		
Conservancy tax and fees ...								3,311	250	3,311	250		
Sales of manure, &c.								.....	.....	.....	.....		
Water-supply	53,946	46,501	4,800	21,252	29,297	50,549		.....	.....	.....	.....		
Water-rates								.....	.....	.....	.....		
Other receipts								.....	.....	.....	.....		
V.—Miscellaneous—													
Sales of old materials								80	.....	80	.....		
Contributions—													
Provincial								761	.....	761	.....		
Road watering subscription								180	.....	180	.....		
Rent of houses								200	.....	200	.....		
Sale of fruits, grass, &c. ...								7,740	500	7,740	500		
Other miscellaneous receipts (slaughter-houses, markets, &c.)								7,380	650	7,380	650		
VI.—Public Works—													
Tolls and ferries								1,850	.....	1,850	.....		
Grants-in-aid from Military Department, viz.—													
For conservancy								3,244	.....	3,244	.....		
,, lock-hospital								2,660	.....	2,660	.....		
,, Sudder bazar								.....	.....	.....	...		
		46,501	4,800					49,135	4,650	49,135	4,650		
Total ...	53,946	51,301		21,252	29,297	50,549	55,000	53,785		53,785			55,337
Grand Total ...	72,004	68,114					71,813			69,598			73,231

Local estimates as passed by the Quartermaster-General of the Army in India, except Cuttack, which has been received direct from the Officer Commanding that station.

No final orders have yet been communicated as to whether the Cuttack Cantonment has been included in the Bengal Military Command.

C. E. G.—Reg. No. 161C—159—8-8-89.

617.

FOR 1889-90.

LOCAL FUNDS.

FUNDS.

Expenditure.

Heads and Items.	Actuals, 1887-88.	Budget Estimate, 1888-89.		Actuals of 12 months ending 30th November 1888.			Revised estimate, 1888-89.	Estimate of 1889-90.				Passed by Government.	
		Quartermaster-General's passed estimate.	Cuttack Cantonment.	Last 4 months of 1887-88.	First 8 months of 1888-89.	Total.		Local estate.		Revised by Accountant-General.			
								Quartermaster-General's passed estimate.	Cuttack Cantonment.	Quartermaster-General's passed estimate.	Cuttack Cantonment.		
Cantonment Funds.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refund	.....	.....	20	.....	.....	.....	.....	.....	20	.....	20		
2. Collection of revenue—													
Collecting establishment ...								1,056		1,056			
3. General Administration and Accounts—									504		504		
Establishment								3,864		3,864			
Contingencies								606	140	606	140		
Contribution towards establishment in Government offices								504	52	504	52		
5. Police—													
Police establishment								8,160	918	8,160	918		
Contingencies								1,214		1,214			
Miscellaneous								60	110	60	110		
6. Medical—													
Establishment								4,884	.....	4,884	.....		
Contingencies								1,687	.....	1,687	.....		
Vaccination.													
Establishment								181	120	181	120		
Contingencies	55,191	52,396	5,373	17,179	29,444	46,623	.....	12	20	12	20		
7. Minor Department—Public gardens—													
Establishment								408	114	408	114		
Contingencies								130	50	130	50		
Conservancy.													
Establishment								13,542	1,318	13,542	1,318		
Contingencies								3,560	810	3,560	1,396		
									586				
Water-supply								60	350	60	350		
9. Miscellaneous—													
Rents								20	.....	20	.....		
Petty establishments								300	.....	300	.....		
Contingencies								4,068	100	4,068	100		
10. Public Works—													
Maintenance and Repairs.													
Buildings								1,580	.....	1,580	.....		
Roads								3,242	160	3,242	160		
Other works								300	.....	300	.....		
Petty construction and repairs								680	.....	680	.....		
Total ...	55,191	52,396	5,373	17,179	29,444	46,623	56,000	50,118	5,372	50,118	5,372		
		57,769						55,490		55,490			58,354
Closing balance ...	16,813	10,345					15,813			14,108			14,677
Grand Total ...	72,004	68,114					71,813			69,598			73,231

Local estimates as passed by the Quartermaster-General of the Army in India, except Cuttack, which has been received direct from the Officer Commanding that station.

No final orders have yet been communicated as to whether Cuttack Cantonment has been included in the Bengal Military.

FINANCIAL DEPARTMENT.

FINANCE—No. F $\frac{1E}{22}$ 4.

CALCUTTA, THE 6TH AUGUST 1889.

RESOLUTION.

READ—

Memorandum from the Accountant-General, No. 1633Bt., dated the 28th March 1889, forwarding the estimates of receipts and expenditure of the Excluded Local Funds for the year 1889-90.

Letter from the Commissioner of Rajshahye, No. 40Met., dated the 21st May 1889, submitting revised estimates of receipts and expenditure of the Darjeeling Improvement Fund for the year 1889-90.

Letter from the Accountant-General, No. 30Bt., dated the 1st June 1889, submitting the details of the estimates of the Cantonment Funds for 1889-90.

The Excluded Local Funds consist of—

(1) Police Funds.
(2) Marine „
(3) Education „
(4) Medical and Charitable Funds.
(5) Public Works Funds.
(6) Miscellaneous „
(7) Cantonment Funds.

2. *Police Funds.*—The only Fund included under this head is the *Railway Police Clothing Fund,* the receipts and expenditure of which have been estimated at Rs. 2,700 and Rs. 2,600 respectively, against Rs. 2,231 and Rs. 3,294, the actuals of 1888-89. The fund is estimated to close the year with a credit balance of Rs. 1,010. The estimate is accepted.

3. The *Marine Funds* consist of the "Hospital Port Dues Fund," the "Balasore Port Fund," and the "Cuttack and Pooree Port Fund." The "Chittagong Port Fund" has been transferred to the control of the Port Commissioners of Chittagong, and has been omitted from this budget. The following statement compares the estimate for 1889-90 with the actuals of 1888-89 as given in the Accountant-General's preliminary accounts of that year :—

	Actuals, 1888-89.		Accountant-General's Estimates, 1889-90.	
	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.
Hospital Port dues	62,115	50,467	64,150	54,000
Balasore Port ...	14,646*	14,352	4,200	14,300
Cuttack and Pooree Ports ...	3,955	8,368	6,000	9,450
Total ...	80,716	73,187	74,350	77,750

* This includes Government contribution of Rs. 10,000.

The total receipts of these funds in 1888-89, exclusive of Government grant to the Balasore Port Fund, amounted to Rs. 70,716, and the total expenditure to Rs. 73,187. The estimate of the Hospital Port Dues Fund for 1889-90 provides for a surplus of Rs. 10,150, which will increase the balance at its credit to Rs. 99,976 at the close of the year. The estimate is accepted. The Accountant-General's estimate of receipts of the Balasore Port Fund will also stand. The estimate of expenditure provides Rs. 3,284 for the establishment of Shortt's Island light-house against Rs. 3,432 sanctioned in Government order

619

No. 839, dated the 12th July 1888. The estimate will be raised by Rs. 148, and the total placed at Rs. 14,448. The receipts of the Cuttack and Pooree Port Funds are estimated at Rs. 6,000, but the Accountant-General's statement for March 1889 shows that the receipts in 1888-89 were only Rs. 3,955. The estimate will therefore be reduced to Rs. 4,000. The estimate of expenditure of this fund is also susceptible of reduction to the extent noted below with reference to the actuals of 1887-88:—

	Actuals, 1887-88.	Estimate, 1889-90.	Grant now sanctioned.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Establishment	1,595	3,216	1,600	1,616
Contingencies and miscellaneous	189	400	200	200
Travelling allowances ...	90	150	100	50
Percentage for treasury establishment.	116	85	36	49
				1,915

The estimate will be placed at Rs. 7,535 against Rs. 8,368, the actuals of 1888-89.

In accordance with these remarks, the total receipts of the Marine Funds will amount to Rs. 72,350, and the total expenditure to Rs. 75,983, and the aggregate balance at their credit will be reduced from Rs. 56,648 at the commencement to Rs. 53,015 at the close of the year. The Marine Department has already been requested to consider what steps should be adopted to bring the Port Funds into a state of solvency and their attention will again be drawn to the necessity of early action being taken in the matter.

4. *Education Funds.*—The estimates of these funds are compared below with the actuals of 1888-89, as shown in the preliminary accounts:—

	Actuals, 1888-89.				Estimate, 1889-90.		
	Opening balance.	Receipts.	Expenditure.	Closing balance.	Receipts.	Expenditure.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Hindu College ...	2,887	5,213	5,064	3,036	5,236	4,955	3,317
Durga Charan Laha's Scholarship.	365	2,027	3,116	—724	*3,032	3,035	—727
Juggerah Estate ...	96	1,500	969	627	1,230	1,000	857
Vizianagram Scholarship	6,980	.....	982	5,998	.....	1,815	4,183
Khondmal School Fund	4,905	1,054	2,911	3,048	1,750	3,075	1,723

* Includes grant of Rs. 1,000 from Government.

All these funds, except the Durga Charan Laha's Scholarship Fund, are solvent. A grant of Rs. 1,000 will be made to this fund. The Accountant-General's estimates are passed.

5. The estimates of the *Medical and Charitable Funds* are—

	Receipts.	Expenditure.
	Rs.	Rs.
Pilgrim Lodging-house Fund	25,899	31,809
Balasore Pilgrim Hospital Fund	1,150	850
Choonee Lal Seal's Dispensary Fund ...	2,000	2,000
Unnochutter Fund	5,732	5,600.

The estimates of the last three funds are accepted, and those of the first, which have already been passed by Government, will be adopted subject to the modification reported by the Commissioner of Orissa in his letter No. 167LF, dated the 21st June 1889.

The details of the estimate of the Pilgrim's Lodging House Fund are as follows :—

	Receipts. Rs.	Expenditure. Rs.
Opening balance	13,982	
Uluberia	350	367
Garbetta	92	116
Raneegunge	35	25
Gya	12,990	14,828
Chandbally	744	900
Pooree	10,500	13,107
Deoghur	1,080	980
Sitakund	400	1,024
	26,191	31,347
Closing balance	.....	8,826
GRAND TOTAL ...	40,173	40,173

6. The *Public Works Funds* consist of—(1) the Khond Mehal Road Fund, (2) the Darjeeling Improvement Fund, (3) the Juggernath Road Fund, and (4) the Wahabee Fund.

The receipts and expenditure of the Khond Mehal Road Fund have been estimated by the Accountant-General at Rs. 4,100 and Rs. 6,500 respectively. The fund will have opened the year with a credit balance of Rs. 9,641. The estimate is accepted.

The following tables compare the Accountant-General's estimates of the Darjeeling Improvement Fund with those of the Commissioner of Rajshahye, submitted with his letter No. 40Mct., dated 21st May 1889 :—

Receipts.

	Commissioner's estimate, 1889-90.	Accountant-General's estimate, 1889-90.	Actuals, 1887-88.	Actuals, 1888-89.
	Rs.	Rs.	Rs.	Rs.
Opening balance	14,676	12,102	13,248	12,102
Receipts	21,000	20,850	22,228	21,697
Total ...	35,676	32,952	35,476	33,799

Expenditure.

	Rs.	Rs.	Rs.	Rs.
Expenditure	35,394	29,400	23,374	19,123
Closing balance or reserve	282	3,552	12,102	14,676
Total ...	35,676	32,952	35,476	33,799

The receipts will be placed at Rs. 21,000, the estimate given by the Commissioner. His estimate of expenditure provides for the utilization of nearly the whole of the accumulated balance, but as it is desirable that some reserve should be kept for working the fund at the commencement of next year, and meeting unforeseen contingencies, the estimate of expenditure will be reduced to Rs. 30,000, so that the fund may close with a credit balance of Rs. 5,676.

The management of the Juggernath Road Fund in the districts of Cuttack and Balasore, has been transferred to the respective District Boards. In the district of Pooree it will continue in the hands of the Magistrate, and

621

the estimate of this portion of the Fund only will be included in this budget. The figures for 1889-90 given by the Accountant-General are :—

	Rs.
Opening balance	2,876
Receipts—	
Rent of lands	794
Miscellaneous	64
Total ...	858
Grand Total ...	3,734
Charges—	
Conveyance and lighting establishment	114
Contingencies	250
Public Works construction	2,400
Repairs	700
Temporary establishment	80
Ditto ditto medical	250
	3,794
Closing balance	—60
Grand Total ...	3,734

The estimate of receipts is accepted. That of expenditure will be red under the head "Public Works Construction" to Rs. 2,000. The clc balance will then amount to Rs. 340.

The Wahabee Fund has practically ceased to exist, and its balance is brought forward pending the orders of Government as to how it should be appropriated. The Fund closed the year 1887-88 with a balance of Rs. 29,450. Out of this amount a contribution of Rs. 5,000 has been promised towards the cost of acquiring a new site for the Patna Anglo-Arabic School, and a grant of Rs. 12,000 has been sanctioned for expenditure on a survey of the town of Patna for the purpose of drainage and water-supply. These amounts will have been drawn in 1888-89, and the balance reduced to Rs. 12,450. The estimate of expenditure during the current year is nil.

7. The *Miscellaneous Funds* comprise the "Zoological Garden Fund," the "Burial Board Fund," and the "Mohsin Endowment Fund." The estimate of receipts of the Zoological Garden Fund provides for a grant of Rs. 19,504 from Government, against Rs. 18,333 the amount fixed for each of the three years 1888-89 to 1890-91. The estimate will accordingly be diminished by Rs. 1,171, and a corresponding reduction will be made on the expenditure side under "Purchase of animals." The estimates in other respects are accepted.

The Accountant-General's estimates of the Burial Board Fund have been passed by Government in the Resolution dated the 2nd March 1889, and will stand. The fund will have opened the current year with a credit balance of Rs. 1,847, and will close with a balance of Rs. 1,218.

The Accountant-General's preliminary account shows that the receipts and expenditure of the Mohsin Endowment Fund in 1888-89 will have amounted to Rs. 1,12,094 and Rs. 1,20,248 respectively, so that its credit balance of Rs. 57,440 at the beginning of the year will have been reduced to Rs. 49,286 on the 1st April 1889. The receipts for the current year are estimated at Rs. 1,12,900, and this figure will be adopted. The estimate provides Rs. 13,650 for expenditure on Public Works, but it has been reported by the Public

Works Department that the probable expenditure during the current year will amount to Rs. 34,297, as shown below :—

		Rs.
1.	Additions and alterations to the Madrassa at Chittagong ...	12,867
2.	Construction of a new building partly as an addition to the hostel of the Arabic and Persian classes of the Rajshahye College, and partly to serve as a class room ...	13,425
3.	Construction of a hostel for the Mahomedan students of the Patna Training School	1,256
	Total ...	27,548
	Establishment, tools and plant	6,749
	GRAND TOTAL ...	34,297

A provision of Rs. 4,375 is also necessary to meet the cost of land required for the Rajshahye Madrassa building, and a grant of Rs. 120 has been sanctioned for the establishment of scholarships tenable by Mahomedans in the Balasore Zillah School. These additions will raise the Accountant-General's estimate of total expenditure from Rs. 1,24,735 to Rs. 1,49,877. The estimate will be placed at this amount, and the balance at the credit of the year will be reduced to Rs. 12,309.

8. The following table shows the position of *Cantonment funds* :—

	Actuals, 1887-88.				Estimate, 1889-90, passed by His Excellency the Commander-in-Chief.				
	Opening balance.	Receipts.	Charges.	Closing balance.	Opening balance.	Receipts.	Total.	Charges.	Closing balance.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cuttack	748	4,510	3,767	1,491	2,164	4,550	6,714	6,303	411
Darjeeling	425	1,941	2,118	248	393	1,854	2,247	1,825	422
Dorunda	2,037	1,512	1,725	1,824	1,546	2,400	3,946	2,396	1,550
Dinapore	588	9,806	10,021	373	3,139	15,053	18,192	15,055	3,137
Alipore	355	2,484	2,348	491	650	2,132	2,782	2,426	356
Barrackpore	5,552	18,684	20,876	3,360	1,351	19,056	20,407	17,970	2,437
Dum-Dum	5,517	14,521	11,013	9,025	8,267	8,470	16,737	10,357	6,380
Buxa	.....	.....	.....	.....	324	1,882	2,206	2,022	184
Total ...	15,222	53,458	51,868	16,812	17,834	55,397	73,231	58,354	14,877
Accountant-General's estimate	.....	.....	.....	.....	.....	53,785	.....	55,490	.....

The Accountant-General's estimate does not include the receipts and charges of the Buxa Cantonment Fund, which has lately been formed, nor the revised figures for the Cuttack, the Darjeeling and the Alipore Cantonments passed by His Excellency the Commander in-Chief. The estimates passed by His Excellency show that the charges of all the funds are within their total resources. These estimates will accordingly be adopted.

9. In accordance with the foregoing remarks, the estimates of receipts and expenditure of the Excluded Local Funds for the year 1889-90 will stand as follow :—

	Receipts. Rs.	Expenditure. Rs.
(1). Police Funds—		
Railway Police	2,700	2,600
(2). Marine Funds—		
Hospital Port Dues	64,150	54,000
Balasore Port	4,200	14,448
Cuttack and Pooree Ports	4,000	7,535
Total ...	72,350	75,983
(3). Education Funds—		
Hindu College	5,226	4,955
Durga Charan Laha's Scholarship ...	3,032	3,035
Juggerah Estate	1,230	1,000
Vizianagram Scholarship	.....	1,815
Khond Mehal School	1,750	3,075
Total ...	11,248	13,880

	Receipts.	Expenditure.
	Rs.	Rs.
(4). Medical and Charitable Funds—		
Pilgrims' Lodging-house	26,191	31,347
Balasore Pilgrim Hospital	1,150	850
Choonee Lal Seal's Dispensary ...	2,000	2,000
Unnochutter	732	5,600
Total ...	35,073	39,797
(5). Public Works Funds—		
Khond Mehal Road	4,100	6,500
Darjeeling Improvement	21,000	30,000
Juggernath Road	858	3,394
Wahabee	.....	.....
Total ...	25,958	39,894
(6). Miscellaneous Funds—		
Zoological Garden	36,959	38,154
Burial Board	11,200	11,829
Mohsin Endowment	1,12,900	1,49,877
Total ...	1,61,059	1,99,860
(7). Cantonment Funds	55,397	58,354
GRAND TOTAL ...	3,63,785	4,30,368

ORDER.—Ordered that a copy of this Resolution, with a copy of the estimates, be forwarded to the General, Revenue, Municipal, Judicial, Political, Marine, and Public Works Departments for information.

Ordered that a copy of this Resolution, with a copy of the estimates, and a copy of the letter from the Commissioner of Rajshahye, No. 40Mct., dated the 21st May 1889, be forwarded to the Accountant-General, Bengal, for information.

Ordered also that extract paragraph 6 of the Resolution, with a copy of the estimate of the Darjeeling Improvement Fund, be forwarded to the Commissioner of Rajshahye for information, with reference to his letter No. 40Mct., dated the 21st May 1889; that extract paragraph 4, with a copy of the estimate of the Education Funds, be forwarded to the Director of Public Instruction for information; that extract paragraph 7, regarding the Zoological Garden Fund, with a copy of the estimate, be forwarded to the Honorary Secretary of the Zoological Garden Committee for information; and that extract paragraph 7, regarding the Burial Board Fund, with a copy of the estimate, be forwarded to the Chairman of the Burial Board Fund for information; and that extract paragraph 8, regarding the Cantonment Funds, with a copy of the estimate, be forwarded to the Inspector-General of Police and Quartermaster-General in India for information.

By order of the Lieutenant-Governor of Bengal,

H. J. S. COTTON,

Offg. Secretary to the Government of Bengal.

No. F $\frac{1E}{22}$

COPY of the Resolution, with a copy of the estimates, forwarded to the Department for information.

By order of the Lieutenant-Governor of Bengal,

F. J. MONAHAN,

Offg. Under-Secretary to the Govt. of Bengal.

CALCUTTA,

The *August* 1889.

E. J. H.—Reg. No. 2350C—159—8-8-89.